

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

**Customs Miscellaneous (EH) Application No. 10496 of 2021**

(On behalf of Appellant)

**In**

**Customs Appeal No. 10956 of 2021**

(Arising out of -DRI-ADJ-SCN-22-2021-ADG-DRI-ADJN-MUMBAI dated- 22/09/2021 passed by - Commissioner of CUSTOMS-The Additional Director General Adjudication Mumbai)

**SAVITHA NISAR**

**.....Appellant**

Pallathukadavil House Thuravumkara Kanjoor P O Kanjoor Aluva Ernakulum  
Kerala

*VERSUS*

**-ADJUDICATION DRI MUMBAI**

**.....Respondent**

Directorate Of Revenue Intelligence,Mumbai Zonal Unit,2nd Floor,New Custom  
House,Ballard Estate,Mumbai- 400001

**APPEARANCE:**

Shri Stebin Mathew, Advocate for the Appellant

Shri J.A Patel, Superintendent( Authorised Representative) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)**

**HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

**Final Order No. A/ 12638 /2021**

DATE OF HEARING: 16.12.2021

DATE OF DECISION: 16.12.2021

**RAMESH NAIR**

This appeal is arising out of impugned order dated 22.09.2021 passed by the Additional Director General,(Adjudication), DRI ,Mumbai. Bench has raised a query that this order is not appealable before this bench since it was passed by the ADG,DRI, Mumbai the correct jurisdiction is CESTAT Mumbai.

2. Shri Stebin Mathew, learned counsel appearing on behalf of the appellant submits that this bench has jurisdiction since the import of goods took place at Mundra Port, Gujarat. Accordingly, the action arose in Gujarat, Ahmedabad bench has jurisdiction. He submits Public Notice 2/2005 and 2/2006 and placed reliance on the following judgment:

- Karamchand Appliances (P) LTD- 2008(227)ELT 437
- Dixon Cargo Consolidators Pvt.Ltd.- 2019 (365) ELT 366(Bom.)

3. On the other hand, Shri J A Patel, Learned Superintendent (AR) appearing on behalf of the revenue strongly objects that the cause of action means passing of adjudication order which has been passed by the ADG (Adjudication), DRI, Mumbai. Therefore, the Mumbai bench has the jurisdiction .He also placed reliance on the following judgment:-

- Areva T& D India Ltd- 2015-TIOL-2299-CESTAT-MAD
- Shirdi Industrial Ltd- 2016 (336)ELT 703 (tri.All)

5. On careful consideration of the submission and the judgments relied upon by both the sides. We find that the impugned order was passed by the ADG (Adjudication),DRI, Mumbai. Accordingly, the appeal lies in the Mumbai bench and this Ahmedabad bench has no jurisdiction to entertain this appeal. Accordingly, the appeal is dismissed as non maintainable. Appellant has liberty to file the appeal before the Mumbai bench. Early hearing application also stands disposed of.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)**  
**MEMBER (JUDICIAL)**

**(RAJU)**  
**MEMBER (TECHNICAL)**