

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 10193 of 2023-DB

[Arising out of Order-in-Appeal No AHD-CUSTOM-000-APP-591-22-23 dated 24.01.2023
passed by Commissioner of CUSTOMS-AHMEDABAD]

HUMAN BIOSCIENCE INDIA LIMITED

142/P 143/P VILLAGE VASANA CHACHARWADI
AHMEDABAD, GUJARAT-382213

.... Appellant

VERSUS

Commissioner of Customs, Ahmedabad

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.... Respondent

APPEARANCE :

None for the Appellant

Shri Himanshu Nachane, Superintendent (AR), for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: 11.11.2025

FINAL ORDER NO. 11049/2025

MR. SATENDRA VIKRAM SINGH :

None appeared from the appellants side. The record shows that the matter was listed earlier four times but no one appeared. Today it is 5th time.

2. Learned AR mentions that the issue involved is relating to recovery of drawback amount and therefore, appeal against the order of Commissioner (Appeals) should have been filed before Revisionary Authority, Additional Secretary to the Government of India.

3. Proviso to Section 129A of the Customs Act, 1962 states that:-

[**Provided** that no appeal shall lie to the Appellate Tribunal and the Appellate Tribunal shall not have jurisdiction to decide any appeal in respect of any order referred to in clause (b) if such order relates to, -

- (a)
- (b)
- (c) payment of drawback as provided in Chapter X, and the rules made thereunder.”

4. In view of the above legal position, the bench is inclined to dismiss the appeal filed by the appellant without jurisdiction. The appellant may pursue their matter at appropriate forum i.e. Revisionary Authority, Government of India, if they desire so.

5. The appeal is dismissed in above terms.

(Dictated and pronounced in the open court)

(Dr. Ajay Krishna Vishvesha)
Member (Judicial)

(Satendra Vikram Singh)
Member (Technical)

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