CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70024 of 2020

(Arising out of Order-in-Appeal No.499-CUS/APPL/LKO/2019 dated 30/09/2019 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

Shri Abu Bakar, **.....Appellant**
(Mohalla Raees Katra, Jaidpur, Barabanki)

VERSUS

Commissioner of Central Excise &

CGST, Lucknow **....Respondent**

(Commissionerate, Lucknow)

APPEARANCE:

Request for Adjournment, for the Appellant
Shri Manish Raj, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.70253/2023

DATE OF HEARING : 19 December, 2023
DATE OF DECISION : 19 December, 2023

SANJIV SRIVASTAVA:

This appeal is directed against Order-in-Appeal No.499-CUS/APPL/LKO/2019 dated 30/09/2019 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow.

2.1 Learned Counsel has filed written request praying for adjournment of the matter.

2.2 Shri Manish Raj learned Authorized Representative appearing for the Revenue informs that the issue is in respect of the goods imported in the baggage of the passenger.

3.1 I have gone through the case records and the arguments made during the course of hearing.

3.2 I find that the issue is in respect of the goods imported in the baggage of the passenger. Section 129A(1) of the Customs Act, 1962 is reproduced below:-

"129A. Appeals to the Appellate Tribunal.

(1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order –

(a) a decision or order passed by the Commissioner of Customs as an adjudicating authority;

(b) an order passed by the Commissioner (Appeals) under section 128A;

(c) an order passed by the Board or the Appellate Commissioner of Customs under Section 128, as it stood immediately before the appointed day;

(d) an order passed by the Board or the Commissioner of Customs, either before or after the appointed day, under section 130, as it stood immediately before that day :

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) any goods imported as baggage;

(b) any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;

(c) Payment of drawback as provided in Chapter X, and the rules made thereunder :

Provided further……………………………………………………"

3.3 Undisputedly, the issue involved in the present case is in relation to the goods imported as baggage. From the above Section it is evident that the appeal in the present case against the order of Commissioner (Appeals) would not lie before this Tribunal. Accordingly, I hold that this appeal is not maintainable before this Tribunal.

5.1 Appeal is dismissed as not maintainable. Appellant may pursue any available remedy as per law and as advised to him.

(Dictated and pronounced in open court)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp