

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.II

Customs Appeal No.70060 of 2024

(Arising out of Order-in-Appeal No. 365-CUS-APPL-LKO-2023, dated - 25/05/2023 passed by Commissioner (Appeals) CGST & Central Excise, Lucknow)

M/s N. M. Exports

.....Appellant

(19/45, Teela, Ajmeri Khan,
Agra, Uttar Pradesh 282003)

VERSUS

Commissioner, CGST & Central Excise, AgraRespondent

(113/4 Sanjay Place Agra
Uttar Pradesh 282002)

APPEARANCE:

Ms. Stuti Saggi, Advocate &
Shri S.P. Ojha, Consultant for the Appellant
Ms. Chitra Srivastava, Authorized Representative for the Respondent

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

FINAL ORDER NO..-70227/2025

DATE OF HEARING : 29.04.2025
DATE OF DECISION : 29.04.2025

SANJIV SRIVASTAVA:

Learned Counsel for the Appellant submits that after going through the provisions at Point No.5 of the preamble of the impugned order they found that this appeal is not maintainable before this Tribunal. Relevant provision is reproduced below:-

"5. सीमा शुल्क अधिनियम, 1962 की धारा 129 ए की उपधारा के प्रथम प्रावधान में क्लॉज (धारा) (ए) (बी) तथा (सी) में निर्धारित प्रकृति के मामलों में केन्द्रीय उत्पाद शुल्क आयुक्त (अपील) के द्वारा पारित अपील पर आदेश के विरुद्ध ट्रीब्यूनल में अपील नहीं की

जायेगी और ऐसे मामलो में उक्त अधिनियम की धारा 129 डी डी में
निहित प्रावधान को देखा जाए।"

2. Hence they would like to withdraw the Appeal.
3. Accordingly, the appeal filed by the Appellant is dismissed as withdrawn.

(Dictated & pronounced in open court)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

Nihal