

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 20064 of 2020

[Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-36/2019-20 dated
30.07.2019 passed by the Commissioner of Customs (Appeals) Cochin]

Rajeev Stantly

S/o Stanly Manual
Puthenveettill House
Jawahar Lane, 67A PVWRA
Ponny Vazhi Aims P.O
Ernakulam – 682 041

Appellant(s)

VERSUS

**Commissioner of Customs
Cochin**

Custom House, Willingdon Island
Cochin – 682 009

Respondent(s)

APPEARANCE:

Mr. Baby Nair, Advocate for the Appellant

Mr. Rajesh Shastry, AR for the Respondent

CORAM:

HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 21727 / 2024

DATE OF HEARING: 06.02.2024

DATE OF DECISION: 06.02.2024

PER: PULLELA NAGESWARA RAO

Learned Advocate for the appellant submits that the present appeal is filed against the order of the learned Commissioner (Appeals) and the issue relates to import of baggage under Section 77 of the Customs Act, 1962 read with Baggage Rules, 1998, therefore the revision application lies before the Government of India under Section 129DD (1) of the Customs Act, 1962. The appellant intends to withdraw

the appeal and file necessary revision application before the Government of India. Learned AR for the Revenue has no objection. The appeal is thus being not maintainable; appellant's application for withdrawal of the appeal is allowed and they are at liberty to file necessary revision application before Government of India. Appeal is dismissed being withdrawn.

(Operative portion of the order was pronounced
in open court on conclusion of the hearing)

(Pullela Nageswara Rao)
Member (Technical)

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