

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

REGIONAL BENCH - COURT NO. 1

**Customs Early Hearing Application No. 20205 of 2025
in
Customs Appeal No. 20287 of 2025**

[Arising out of Order-in-Appeal No. COC-CUSTOM-APP-117/2024-25 dated
31.12.2024 passed by the Commissioner of Customs (Appeals), Cochin]

Mr. K.K. Mohanan

Superintendent of Customs
R/o. Komandy House
Ward No. 15, Cherai P.O,
Ernakulam

.....Appellant(s)

VERSUS

Commissioner of Customs, Cochin

Customs House, Willingdon Island
Ernakulam - 682 009
Kerala

.....Respondent(s)

APPEARANCE:

Mr. Baby M.A., Advocate for the Appellant
Ms. Arpitha S., Joint Commissioner (AR) for the Respondent

CORAM:

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)**

Final Order No. 20008 / 2026

DATE OF HEARING: 15.07.2025
DATE OF DECISION: 13.01.2026

PER: PULLELA NAGESWARA RAO

This miscellaneous application has been filed by the appellant seeking early hearing of the present appeal. Learned AR for Revenue has no objection. After considering the grounds mentioned in the application, we allow the early hearing of the application and with the consent of both sides, we proceed to take up the appeal for final hearing.

2. During hearing, the learned AR for the Revenue 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 Government of India under Section 129DD (1) of the Customs Act, 1962.

3. After hearing both sides and on perusal of the record, we find that the jurisdiction of the appeal lies before the Revisionary Authority and accordingly, appellant is required to file revision application before the Government of India under Section 129DD (1) of the Customs Act, 1962. The appeal thus being not maintainable is accordingly dismissed for lack of jurisdiction.

(Order pronounced in Open Court on 13.01.2026)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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