# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# BANGALORE

REGIONAL BENCH - COURT NO. 2

## Customs Appeal No. 20392 OF 2022

(Arising out of Order-in-Appeal No. 438/2021 dated 11.10.2021 passed by the Commissioner of Customs (Appeals), Bangalore.)

**Mr. Ismail Navaz**
So Bava Kundakodi,
5-145B, Sankolige,
Someshwara Village,
Uchila Post,
Mangalore – 575 023.

Appellant(s)

*VERSUS*

**The Commissioner of Customs (Appeals)**
New Custom House, Panambur,
Mangalore – 575 010.

Respondent(s)

**APPEARANCE:**

None for the Appellant.

Shri Vikalp Jain, Superintendent, Authorised Representative for the Respondent.

**CORAM: HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**Final Order No. 20903 /2026**

DATE OF HEARING: 23.07.2026
DATE OF DECISION: 23.07.2026

**PER : R. BHAGYA DEVI**

This appeal has been filed against the Order-in-Appeal No. 438/2021 dated 11.10.2021 passed by the Commissioner of Customs (Appeals), Bangalore.

2. At the outset, the learned Authorised Representative (AR) for the Revenue raised a preliminary objection submitting that this Tribunal has no jurisdiction in entertaining the appeal against the order of the learned Commissioner of Customs (Appeals) in view of the provision contained under clause (a) of the 1st proviso to Section 129A of the Customs Act, 1962. He submits that in the present case, the goods which were seized at the airport and subject matter of dispute was brought in India as part of baggage. It is his contention that therefore, revision application against the order of Commissioner of Customs (Appeals) lies with the Government of India.

3. None present for the appellant.

4. Heard learned AR for the Revenue and perused the records. It is not in dispute that the issue relates to the bringing gold into Indian territory as baggage which was seized by the Customs Department at the airport. After adjudicating, the gold was confiscated absolutely and penalty imposed. Against the said order, the appellant approached the learned Commissioner (Appeals) who also rejected their appeal. Since the goods were brought as baggage, I find merit in the contention of the learned AR for the Revenue that this Tribunal is not vested with the jurisdiction in entertaining the appeal against the said order of learned Commissioner of Customs (Appeals). On the contrary, the appropriate jurisdiction will be in such cases vests with the Revisionary Authority of Government of India. From the records, I find that it is a *bona fide* error on the part of the appellant in approaching this Tribunal. Thus, the appellant is at liberty to

approach the Revisionary Authority of Government of India, if so advised and in that event, their case may sympathetically be considered for the delay caused in filing the Revision Application while pursuing the appeal before this Tribunal. Appeal is disposed off.

(Operative portion of the order was pronounced in Open Court on conclusion of hearing.)

**(R. BHAGYA DEVI)**
**MEMBER (TECHNICAL)**

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