CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 2

Customs Appeal No. 20791 of 2024

(Arising out of Order-in-Appeal No.COC-CUSTM-PRV-APP-809-23-24 dated 26.12.2023 passed by the Commissioner of Central Tax and Central Excise (Appeals). Kochi.

Ibrahim
S/o Kovval Muhammed,
Koovathooty Suhana Manzil,
Kaland P.O.,
Kasaragod – 673 171.

Appellant(s)

VERSUS

The Commissioner of Customs
Central Revenue Building,
I. S. Press Road,
Kochi – 682 018.
ERNAKULAM.

Respondent(s)

APPEARANCE:

Shri Govind G. Nair, Advocate for the Appellant

Shri P. S. Srinivas, Asst. Com. (AR) for the Respondent

CORAM:

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

FINAL ORDER NO. 21083 / 2026

DATE OF HEARING: 18.09.2026

DATE OF DECISION: 18.09.2026

PER: R. BHAGYA DEVI

This appeal has been filed against the Order-in-Appeal No.COC-CUSTM-PRV-APP-809-23-24 dated 26.12.2023 passed by Commissioner of Customs (Appeals), Cochin.

2. At the outset, the learned 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. The learned advocate for the appellant does not dispute about the said legal position. However, he submits that it was a bona fide mistake on the part of the appellant to approach this Tribunal against the order of the learned Commissioner of Customs (Appeals) instead of filing Revision Application. He submits that the appellant may be given liberty to approach the appropriate authority.

4. Heard both sides and perused the records. It is not in dispute that the issue relates to the bringing foreign currencies into Indian territory as baggage which was seized by the Customs Department at the airport. After adjudicating, the foreign currency were 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 in terms of Section 129DD(1) of the Customs Act, 1962. 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 disposed off.

(Dictated and pronounced in Open Court.)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv