

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 60829 of 2019**

(Arising out of Order-in-Appeal No. LDH-EXCUS-001-APP-2406-2019 dated 10.05.2019 passed by the Commissioner (Appeals), Ludhiana)

**Deepak Fasteners Ltd**

Doraha Factory Unit, Village Jaspalon, G T Road,  
Ludhiana, Punjab 141203

**.....Appellant**

*VERSUS*

**Commissioner of Customs, Ludhiana**

ICD GRFL, G T Road, Sahnewal,  
Ludhiana, Punjab 141001

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Mr. Kulbhushan, Export Executive

Present for the Respondent: Mr. M.S. Dhindsa, A.R.

**CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 61118/2019**

DATE OF HEARING: 02.12.2019

DATE OF DECISION: 02.12.2019

**PER ASHOK JINDAL:**

The appellant is in appeal against the impugned order, wherein drawback claim by the appellant has been disallowed by the learned Commissioner (Appeals) by way of impugned order.

2. Heard the parties.

3. Considering the fact that the appeal against the order of Commissioner (Appeals) in the case of drawback is not maintainable before this Tribunal in terms of proviso to Section 35(2) of the

Central Excise Act, 1944. Therefore, I hold that this appeal is not maintainable before this Tribunal and direct the appellant to avail appropriate remedy before the appropriate forum within the 30 days from today, if they so desired.

4. The appeal is disposed of in the above manner.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)**  
**MEMEBR (JUDICIAL)**

RA\_Saifi