

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI**

S.No.	Appeal No.	Appellant	Respondent
1.	C/40168/2013	Commissioner of Customs (Exports), Chennai	Vineet Agarwal
2.	C/40169/2013	Commissioner of Customs (Exports), Chennai	Vishnu Agarwal
3.	C/40170/2013	Commissioner of Customs (Exports), Chennai	Ruban Stanislaus
Arising out of Order-in-Appeal No.1200 to 1203/2012 dt. 26.10.2012 passed by Commissioner of Customs (Appeals), Chennai			

Appearance :

Ms. T. Usha Devi, DC (AR)
For the Appellant

None
For the Respondent

CORAM :

Hon’ble Shri Madhu Mohan Damodhar, Member (Technical)
Hon’ble Shri P. Dinesha, Member (Judicial)

Date of hearing / decision : 08.03.2019

FINAL ORDER No. 40427-40429 / 2019

Per Bench

None present for the respondents. On the last occasion, when the matter came up for hearing on 03.12.2018, the respondents had made a request for adjournment of the hearing which was acceded to and the hearing was fixed for today. However, neither the appellant nor any authorized representative of the appellant is present today.

2. On the other hand, Ld. A.R. Ms. T. Usha Devi submits that all these three appeals relate to payment of demand of draw back and therefore as per the first

proviso to sub section (1) of Section 129A of the Customs Act, 1962, the appeal cannot lie to the Tribunal. We find merit in the submission of Ld. A.R . The first proviso to Section 129A (1) is reproduced as under :

“Provided that no appeal shall lie to the Appellate Tribunal and the Appellate Tribunal shall not have jurisdiction to decide any appeal in respect of any order referred to in clause (b) if such order relates to, -

(a)....

(b)

(c) payment of drawback as provided in Chapte x, and the rules made thereunder”

3. Evidently, this Tribunal does not have jurisdiction to decide the instant appeals. In view thereof, all the three appeals are dismissed as being filed without jurisdiction and not maintainable.

(dictated and pronounced in court)

(P. Dinesha)
Member (Judicial)

(Madhu Mohan Damodhar)
Member (Technical)

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