IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHENNAI</u>

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 40576 of 2020

(Arising out of Order-in-Appeal No. 17/2020-TRY(CUS) dated 20.04.2020 passed by the Commissioner of Customs & Central Excise (Appeals), No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001)

Smt. Aysha Gani **: Appellant**
W/o Sh. Abu Thalha,
32A, Sir Ahamed Street,
Nagapattinam, Tamil Nadu – 611 002

VERSUS

The Commissioner of Customs **: Respondent**
Tiruchirappalli Commissionerate,
No. 1, Williams Road, Cantonment, Tiruchirappalli – 620 001

<u>APPEARANCE</u>:

None for the Appellant

Shri M. Jagan Babu, Authorized Representative for the Respondent

<u>CORAM</u>:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 41690 / 2021

DATE OF HEARING: 19.07.2021

DATE OF DECISION: 19.07.2021

Order :

None appears for the appellant despite notice being issued along with copy of the Order-sheet. It was recorded in the Order-sheet that the appeal was not maintainable before this forum.

2. Shri M. Jagan Babu, Learned Departmental Representative appearing for the Revenue relies on previous decisions of the Principal Bench as well as the Chennai Bench of the Tribunal in the cases of:

(i) *Shri Jameel Ahmed v. Commissioner of Customs, NCRB, Jaipur [2019-TIOL-1620-CESTAT-DEL]; and*

(ii) *Anees Fathima Bande Nawaz v. Commissioner of Customs, Air-CC, Chennai-I [2018-TIOL-2779-CESTAT-MAD].*

wherein, in identical circumstances, the Delhi Bench has ruled that no appeal shall lie to the Tribunal, however granting liberty to file appeal before proper forum.

3. In the light of the above and facts being identical, the appeal is returned to the appellants as being not maintainable, with the liberty to approach the proper authorities, if so advised.

(Order dictated and pronounced in the open court)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd