IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

C/40182/2017

[Arising out of Order-in-Appeal C.Cus I No.313/2016, dated 23.09.2016 passed by the Commissioner of Customs (Appeals-I), Chennai]

JAKKARIYA AMEERUL HAQ — APPELLANT

Versus

COMMISSIONER OF CUSTOMS (AIRPORT), CHENNAI-I — RESPONDENT

<u>Appearance</u>:

For the Appellant — Shri J. Deliban, Adv.
For the Respondent — Shri K. Veerabhadra Reddy, JC (AR)

<u>CORAM:</u>

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of hearing/decision **04-07-2017**

FINAL ORDER NO. 41125/2017

Per Archana Wadhwa:

Learned Departmental Representative raised a preliminary objection that the Tribunal has no jurisdiction to decide the present appeal, inasmuch as, the dispute relates to the goods imported as baggage and in terms of section 129A of the Customs Act, 1962 read with section 129DD of the said Act, the appeal would lie before the Revisionary Authority.

2. Learned Advocate agrees and make a request to send the appeal directly to the Revisionary Authority i.e., Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue), No.14 HUDCO Vishala Building 'B' Wing, 6th Floor, Bhikaji Cama Place, New Delhi – 110 066, for further disposal. He submits that as the appeal was filed well within the time before the

Tribunal, the Revisional Authority be directed not to raise the issue of limitation.

3. In view of the provisions of section 129A and in view of the fact that the dispute relates to the import of the goods as baggage, I am of the view that the matter requires to be agitated before the Central Government . Accordingly, Registry is directed to forward the appeal papers to the Revisional Authority, who in turn will dispose of the matter as a Revisional Application. Further, as the appeal was well within the time before the Tribunal and during the intervening period was pending as an appeal before the Tribunal, the Revisional Authority would not raise the objection of limitation.

Appeal is disposed of in the above manner.

(Dictated and pronounced in open court)

4/7/17

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
05-07-2017

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy

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