CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

(1) CUSTOMS APPEAL No.40506 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.530/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(2) CUSTOMS APPEAL No.40507 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.531/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(3) CUSTOMS APPEAL No.40508 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.528/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(4) CUSTOMS APPEAL No.40509 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.527/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(5) CUSTOMS APPEAL No.40510 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.529/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(6) CUSTOMS APPEAL No.40511 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.526/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

(7) CUSTOMS APPEAL No.40512 of 2022

[Arising out of Order-in-Appeal Seaport C.Cus. II No.525/2022 dated 23.08.2022 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600001]

M/s.Aurobindo Pharma Limited, **Appellant**
Galaxy, Floors: 22-24, Plot No.1, Survey No.83/1,
Hyderabad Knowledge City,
Raidurg Panmaktha, Ranga Reddy District,
Hyderabad 500 032, Telangana.

Vs

The Commissioner Customs, **Respondent**
Chennai IV Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

APPEARANCE:

Dr. S. Krishnanandh, Advocate
For the Appellant

Ms. Anandalakshmi Ganeshram, Superintendent (AR)
For the Respondent

CORAM:

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Date of Hearing : 04.01.2023
Date of Decision: 04.01.2023

FINAL ORDER Nos. 40001-40007 / 2023

The impugned order in the above appeals are passed by the Commissioner of Customs (Appeals-II), Chennai. The issue is with respect to rejection of drawback claim. As per the first proviso to Section 129A (1) of the Customs Act, 1962, the Tribunal has no jurisdiction to decide any appeal in respect of any order passed by the Commissioner (Appeals) if the order relates to payment of drawback as provided in Chapter X of and the Rules made thereunder. It is found that the Tribunal has no jurisdiction to entertain these appeals. The appeals are dismissed as being without jurisdiction with liberty to the appellant to file the same before the appropriate forum.

(dictated and pronounced in open court)

Sd/-
(**SULEKHA BEEVI C.S.**)
MEMBER (JUDICIAL)

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