

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

CUSTOMS APPEAL NO. 50001 OF 2019

[Arising out of the Order-in-Appeal No. CC (A) CUS/D-I/Airport/202/2018 dated 19/07/2018 passed by The Commissioner of Customs (Appeals), New Customs House, New Delhi.]

Shri Shailendra Kashyap,

...Appellant

R/o 24/18, West Patel Nagar,
Delhi – 110 008 and also at
11/56, Osborne Avenue,
Gleniris, Melbourne, Victoria,
Australia.

Versus

Air Customs Superintendent (Adjudication), ...Respondent

Office of the Commissioner of Customs,
IGI Airport, Terminal – 3,
New Delhi – 110 037.

APPEARANCE:

Shri S.H. Hashmi, Advocate for the appellant
Shri Rakesh Kumar, Authorized Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50008/2022

DATE OF HEARING : 04.01.2022

JUSTICE DILIP GUPTA

This appeal has been filed before the Tribunal under Section 129A of the Customs Act, 1962¹ to assail the order dated 19 July 2018 passed by the Commissioner of Customs (Appeals), dismissing the appeal filed by the appellant to assail the order dated 15 March 2017 passed by the Additional Commissioner of Customs.

¹ the Customs Act

2. A perusal of the order indicates that during the baggage search of the appellant, some yellow material was found in the baggage.

3. A preliminary objection has been raised by Shri Rakesh Kumar, learned Authorized Representative of the Department that this appeal would not be maintainable before the Tribunal in view of the proviso contained to Section 129 A (1) of the Customs Act.

4. There is substance in the submission made by Shri Rakesh Kumar, learned Authorized Representative.

5. The proviso clearly stipulates that no appeal shall lie to the appellate tribunal and the appellate tribunal shall not have jurisdiction to decide any appeal in respect of an order referred to in Clause (b) of Section 129 A (1) if such order relates to goods imported or exported as baggage. In fact, a perusal of the Section 129DD indicates that a revision may lie before the Central Government.

6. Thus, as the Tribunal does not have the jurisdiction to decide the appeal, it stands dismissed.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)