CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 51217 OF 2025

[Arising out of the Order-in-Appeal No. IND-EXCUS-000-APP-01-2025-26 dated 29/04/2025 passed by The Commissioner of Customs, CGST, Customs & Central Excise, Indore, M.P. – 452 014.]

M/s Sun Pharmaceutical Industries Ltd., **Appellant**
ACME Plaza, Andheri Kurla Road, Andheri (East),
Mumbai – 400 059.

VERSUS

Commissioner, CGST, **Respondent**
Customs & Central Excise,
Manik Bagh Palace,
Indore, M.P. – 452 014.

APPEARANCE

Shri Ashok Nawal, Advocate – for the appellant.
Shri Shrimali Sadashiv, Authorized Representative (DR) – for the Department

CORAM : **HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT**
HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50400/2026

DATE OF HEARING/DECISION : 19.03.2026

JUSTICE DILIP GUPTA

This appeal seeks to assail the order dated 29.04.2025 passed by the Commissioner (Appeals) upholding the order dated 28.12.2024 passed by the Assistant Commissioner ordering for recovery of the erroneous drawback amount with interest and penalty.

2. A preliminary objection has been raised by Shri Mukesh Kumar Shukla, learned authorized representative appearing for the department that the present appeal would not be maintainable before the Tribunal in view of the provisions contained in first proviso to section 129A of the Customs Act, 1962[1].

3. Shri Ashok Nawal, learned counsel has, however, submitted that since drawback has been ordered to be recovered because of the classification issue, the appeal would be maintainable before this Tribunal.

4. We have considered the preliminary objection pointed out by the appellant.

5. Section 129A (1) of the Customs Act deals with appeals to the appellate Tribunal and provides that any person aggrieved by an order passed by the Commissioner (Appeals) may file an appeal to the Tribunal. The first proviso, however, provides that no appeal was lie to the appellate Tribunal and the appellate Tribunal shall not have jurisdiction to decide any appeal in respect of any order relating to payment of drawback.

6. Section 129DD of the Customs Act provides that in respect of such an order, a revision would lie to the Central Government.

7. The first proviso to section 129A of the Customs Act is very clear and provides that no appeal shall lie to this Tribunal in respect of any matter relating to payment of drawback ordered to

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1. the Customs Act

be recovered. The order passed by the Assistant Commissioner directs for recovery of the drawback amount from the appellant with interest and penalty.

8. Such being the position, this appeal would not lie to the Tribunal. It is, accordingly, dismissed. The appellant may, if so advised, file a revision before the Central Government under section 129DD of the Customs Act.

(Dictated and pronounced in open court.)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

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