

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
West Block No. 2, R.K. Puram, New Delhi – 110 066.  
Principal Bench, New Delhi**

**COURT NO. IV**

**DATE OF HEARING : 20/11/2017.**  
**DATE OF DECISION : 20/11/2017.**

**Customs Appeal No. 51331 of 2017**

[Arising out of the Order-in-Appeal No. CC (A)/ CUS/D-II/ICD TKD (EXP.)/87/2017 dated 08/03/2017 passed by The Commissioner of Customs (Appeals), New Custom House, New Delhi.]

M/s Shivswati Enterprises

Appellant

Versus

CC, New Delhi (ICD, TKD, Export)

Respondent

**Appearance**

Ms. Reena Rawat, Advocate – for the appellant.

Shri Govind Dixit, Authorized Representative (DR) – for the Respondent.

**CORAM: Hon'ble Shri S.K. Mohanty, Member (Judicial)**  
**Hon'ble Shri B. Ravichandran, Member (Technical)**

Final Order No. 58092/2017 Dated : 20/11/2017

**Per. S.K. Mohanty :-**

This appeal is directed against the impugned order dated 08/03/2017 passed by the Commissioner of Customs (Appeals), New Delhi, in denying the drawback benefit claimed by the appellant.

2. Heard both the sides.

3. Section 129 A of the Customs Act, 1962 deals with filing of appeal before the Appellate Tribunal. Proviso appended to sub-section (1) of Section 129 A ibid provides that no appeal shall lie to the Appellate Tribunal and the Appellate Tribunal shall not have jurisdiction to decide any appeal in respect of any order referred to in clause (b), if such order relates to payment of drawback as provided in Chapter X, and the rules made thereunder.

4. In this case, admittedly the impugned order was passed by the Commissioner (Appeals) under Section 128 deciding the issued of claim of drawback. Therefore, in terms of the proviso to Section 129 (A) (1), the appeal filed before this Tribunal is not maintainable. Accordingly, the same is dismissed.

5. The appellant is at liberty to take recourse to the statutory remedy, as available.

(Order dictated and pronounced in open court.)

**(S.K. Mohanty)**  
**Member (Judicial)**

**(B. Ravichandran)**  
**Member (Technical)**

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