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

Date of Hearing/Order: 5.2.2018

Appeal No. C/51504/2017-SM

(Arising out of Order-in-Appeal No. CC(A) Cus/D-I/AIR/185/2017 dated 11.5.2007 passed by Commissioner of Customs (Appeals), New Delhi)

Shri Lokesh Kumar — Appellant

Vs.

CC, New Delhi — Respondent

Appearance

Shri Rishab Sethi, Advocate - for the appellant

Shri K. Poddar, D.R. - for the respondent

CORAM: Hon'ble Mr. Ashok Jindal, Member (Judicial)

Final Order No. 50542/2018

Per Ashok Jindal:

The appellant has filed this appeal against the order of the Commissioner (Appeals) wherein issue of importation of gold through baggage.

2. Heard the parties. Considering the fact that as per Section 129A (1) of the Customs Act, 1962 on appeal against the order of Commissioner (Appeals) in a case where goods imported through baggage does not lie before this Tribunal, therefore, I hold that appeal is not maintainable before this Tribunal. Accordingly, the

appeal is dismissed as non-maintainable with the liberty to the appellant to take appropriate remedy before appropriate forum.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM