IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA

Misc. Application (COD) Nos.75486/2018, 75489/2018 & 75491/2018
&
Stay Petition Nos. 75487/2018, 75490/2018 & 75492/2018
&
Appeal Nos. C/75930/2018, 75932/2018 & 75933/2018

(Arising out of Order-in-Appeal No.14/Cus(A)/GHY/17 dated 31.10.2017 passed by the Commissioner (Appeals), CGST, Central Excise & Customs, Guwahati)

Commissioner of Customs, (Prev), Shillong

Applicant (s)/Appellant (s)

Vs.

Uzzal Sarma
Ritenjeet Saharia
Sheetal Bhardwaj   Respondent (s)

Appearance:
Shri S.Guha, AC(AR) for the Appellant (s)
Shri B.Singh, Consultant for the Respondent (s)

CORAM:
Hon'ble Shri P.K.Choudhary, Member (Judicial)

Date of Hearing/Decision:- 06.08.2018

ORDER NO.FO/76486-76488/2018

Per Shri P.K.Choudhary

Revenue has filed Misc. Applications for condonation of delay of 30 days in filing the appeals before the Tribunal and Stay Applications for staying of the operation of the impugned order.

2. Heard both sides and perused the Misc. Applications and stay petitions and appeals paper books.

3. I find that these appeals have been filed by the appellant revenue against the order of the Commissioner (Appeals) allowing the option to redeem the confiscated goods and also reduction in the quantum of the penalty imposed on Shri Ujjal Sarma.

4. Ld. Consultant appearing on behalf of the respondents submits that though they had also filed appeals before the Tribunal against the impugned order, subsequently they found that since the cases relate to baggage rules and accordingly the appeals would not lie before the Tribunal but have to be filed before Revisionary Authority. Accordingly, they withdrew the appeals filed before the Tribunal. Accordingly, Tribunal vide Order No.FO/75986-75988/2018 dated 04.05.2018 dismissed the 3 (three) appeals as withdrawn.

Ld. Consultant has also filed a copy of the letter received from the Revisionary Authority regarding filing of their revision application before them.

5. In view of the above discussions the appeals filed by the Revenue would also have to be decided by the Revisionary Authority. Accordingly, these appeals are dismissed since the Tribunal is not the appropriate authority for disposing of these appeals. Appellant Revenue is required to file appeals before the appropriate authority. Misc. Application for condonation of delay are also disposed of as infructuous and Stay Petitions also gets disposed of as infructuous.

(Dictated and Pronounced in the Open Court)

S/d.
(P.K.Choudhary)
MEMBER (JUDICIAL)

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