

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75098 of 2023

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/KS/473/2022 Dated 24.11.2022 passed by The Commissioner of Customs (Appels) 3rd Floor, Custom House, 15/1, Strand Road Kolkata-700001)

M/s. BMC Electroplast Private Limited,

: Appellant

B.S. Industrial Estate, Bakrahat Road,
Opp. Green Park, Hanspukur, Kharpole,
24 Pgs(S), Kolkata-700104

VERSUS

The Commissioner of Customs (Appeals),

: Respondent

3rd Floor, Custom House,
15/1, Strand Road Kolkata-700001

APPEARANCE:

Shri Aditya Dutta, Advocate for the Appellant

Shri A. K. Chowdhary, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75433/2026

DATE OF HEARING / DECISION: 25.03.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

The Ld. Authorized Representative of the Revenue submitted that the issue involved in the present appeal is related to drawback claim and accordingly the appeal lies before the Revisionary Authority of the Government of India.

2. I agree with the submission made by the Ld. Authorized Representative. As the issue involved is related to drawback claim, the appeal does not lie before this Tribunal. Accordingly, I hold that the appeal filed by the

appellant before this Tribunal is not maintainable. The appellant is granted leave to withdraw the appeal and file before the appropriate authority, that is, the Revisionary Authority of the Government of India.

(Dictated and pronounced in the open court)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

RKP