CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH – COURT NO.1

Customs Appeal No. 85132 of 2019

[Arising out of Order-in-Appeal No.MUM-CUSTM-AXP-AAP-612-2018-19, dt. 28.09.2018, passed by the Commissioner of Customs (Appeals), Mumbai -III]

M/s CSC Pharmaceuticals **......Appellant**
64 A, Jasraj Bhavan,
Dhirubhai Parekh Marg, Old Hanuman Lane,
Mumbai 400 002

VERSUS

Commissioner of Customs, Mumbai Export-I **......Respondent**
2nd Floor, New Customs House,
Shoorji Vallabhdas Road, Ballard Estate,
Mumbai 400 001

Appearance:
For Appellant : None
For Respondent : Mrs. Trupti Chavan, AC (AR)

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85087/2020

Date of Hearing: 28.01.2020
Date of Decision: 28.01.2020

PER: Dr. D.M. MISRA

None present for the Appellant. Heard the Ld. A.R. for the Revenue.

2. The learned A.R. for the Revenue submits that the issue relates to recovery of drawback and order was passed by the learned Commissioner (Appeals) and therefore, this Tribunal has no

jurisdiction to decide the issue as per the Proviso to Section 129A of Customs Act, 1962.

3. I find force in the contention of the learned A.R. for the Revenue. Consequently, the appeal is dismissed being not maintainable. The Appellants are at liberty to file necessary application before the appropriate authority, if deemed fit.

4. Appeal dismissed.

(Dictated and pronounced in the open court)

(Dr. D.M. Misra)
Member (Judicial)

Bahalkar