

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH

Custom EH Appln no. 85570 OF 2021

in

Custom Appeal No. 86308 of 2021

(Arising out of Order-in- Appeal No. MUM-CUSTOM-PAX-APP-613-2020-21 dated 24.12.2020 passed by the Commissioner of Customs (Appeals), Mumbai)

Shri Amitkumar Ashokkumar Doshi

.....Appellant

**201, Naperol Tower
RA Kidwai Road,
Wadala (E), Mumbai**

Vs.

Commissioner of Customs, Mumbai

.....Respondent

**Airport
CSI Airport,
Mumbai Zone III**

APPEARANCE:

None for the appellant

Shri Bhushan Kamble, AC (AR) for the respondent

CORAM:

Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Hon'ble Mr. Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/87126 / 2021

DATE OF HEARING : 11-11-2021

DATE OF DECISION : 11-11-2021

PER: SANJIV SRIVASTAVA

None appears for appellant.

2. Since the issue is in narrow compass, we allow the Early Hearing application and asked the Ld. AR to make submission.

3. Ld. AR submits that appeal is not maintainable before CESTAT in terms of Section 129A (1)(b).

4. Considered the submission. Accordingly, appeal is dismissed as not maintainable before CESTAT in terms of Section 129A(1)(b).

(Dictated and pronounced in open Court)

(Sanjiv Srivastava)
Member (Technical)

(Ajay Sharma)
Member (Judicial)

//SR