CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Custom Early Hearing Application No. 85177 of 2022

Custom Appeal No. 85384 of 2022

(Arising out of Order No. DC/DYS/44/2021-22 ADJ (APSC) dated 22.11.2021 passed by the Deputy Commissioner of Customs, Courier Cell, Airport Special Cargo, Mumbai)

Shri Shantanu Subhash Sathe …..**Appellant**
4, Darshana Apartments,
52, Bhosale Nagar, Pune

Vs.

Commissioner of Customs, Air Special Cargo, …..**Respondent**
6th Floor, AWAS Corporate Point,
Makwana Lane, Andheri Kurla Road,
Sahar (ACC),
Andheri, Mumbai

APPEARANCE:

Shri Shantanu Subhash Sathe, in person for the appellant
Shri Manoj Das, AC (AR) for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/85221 / 2022

DATE OF HEARING: 23-03-2022
DATE OF DECISION : 23-03-2022

Per: Corum

This application having come up for 'out of turn' disposal of appeal no. C/85384/2022, we find that the appeal itself can be disposed off without further ado. Accordingly, the application is allowed and with direction to list the appeal, the plea of Shri Shantanu Subhash Sathe was taken up.

2. It is order-in-original no. DC/DYS/44/2021-22 ADJ (APSC) dated 22nd November 2021 of the Deputy Commissioner of Customs, Courier Cell, Airport Special Cargo, Mumbai that is impugned in these proceedings.

3. It is seen that instead of filing appeal before the Commissioner of Customs (Appeals), the appellant, having been so directed in the preamble of order-in-original, sought redressal from the Tribunal, while it would appear that the Deputy Commissioner of Customs is not cognisant of the appellate structure in Customs Act, 1962, it is surprising that the appeal did pass muster with the Registry for wastage of time of the court consequently in dealing with it.

4. This appeal is dismissed for non- maintainability and liberty is accorded to the appellant to seek remedy before the appropriate appellate authority under Customs Act, 1962. Needless to say, the lapse of time for which the appeal was before the Tribunal shall be excluded in computing period of limitation for filing appeal before the first appellate authority.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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