CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85354 of 2020

(Arising out of Order-in-Appeal No. MUM-CUSTM-AXP-APP-658/19-20 dated 27.11.2019 passed by the Commissioner of Customs (Appeals), Mumbai-Zone III)

M/s Sawa International Wakil Ahmed Rajab Khan .... **Appellant**
303, 3rd Floor, Suleman Arcade CHS Ltd., Next To Bikers Point, Behram Baug Road, Jogeshwari West, Mumbai-400102.

Versus

Deputy Commissioner of Customs .... **Respondent**
Air Cargo Complex, Sahar, Andheri East, Mumbai-400099.

Appearance:

Shri Shakeel Ahmed, Representative for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85535/2023

Date of Hearing: 10.04.2023
Date of Decision: 10.04.2023

Per: Anil G. Shakkarwar

The learned representative for the appellant seeks adjournment. However, the learned AR has submitted that the matter relates to recovery of drawback already allowed to the appellant. He has further submitted that clause (1)(c) under first proviso to Section 129(A) of Customs Act, 1962 provides that this Tribunal does not have any jurisdiction insofar as the issue relates to payment of drawback as provided under chapter X of Customs Act, 1962 and the rules made thereunder. He has further submitted that Rule 16A of Customs, Central Excise duties and

Service Tax drawback Rules 1995 were invoked by the original authority and therefore, the subject appeal cannot be heard by this Tribunal.

2. On careful examination of the issue, I agree with the contention of Revenue. I, therefore, dismiss the appeal being filed with wrong forum.

(Order dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sinha