CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 86905 OF 2021

(Arising out of Order-in-Appeal No. MUM-CUSTM-PAX-175-176/2021-2022 dated 27.05.2021 passed by Commissioner of Customs (Appeals) Mumbai-Zone-III).

ALEFIYA ALI AKBAR
Chamber No. 19, Blaze Business Centre,
1st Floor, Birla Mansion, 134 Nagindas Master Road,
Fort, Mumbai-400 023. **Appellant**

Vs.

COMMISSIONER OF CUSTOMS, MUMBAI(AIR PORT)
Chhatrapati Shivaji International Airport,
Mumbai-400 099. **Respondent**

Appearance:
None for the Appellant :
Shri Ram Kumar, A.C. A.R. for the Respondent:

CORAM:
HON'BLE Dr. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. 86662/2024

Date of Hearing : 28/10/2024
Date of Order : 28/10/2024

None for the Appellant as has been the case on last several occasions.

2. Notice sent by speed post is received back unserved on 22.04.2024 with a postal noting that Appellant was twice intimated to receive the same. As seen from the orders passed by this Tribunal on 05.09.2023, Appellant's Miscellaneous Application for early hearing had been dismissed under Rule-20 of CESTAT Procedure Rules, 1982 for non-prosecution. Learned Commissioner has filed his response on dated 09.08.2024 intimating that appeal arose from order passed by (Airport) Commissioner under Baggage Rules, 2006, which as per Sub-Section (1) of Section 129(A) of the Customs Act, 1962 is not within the jurisdiction of this Tribunal.

3. Taking note of the factual and legal position, I dismiss the appeal for non-prosecution and default under Rule-20 of the CESTAT Procedure Rules and also on ground of jurisdiction as not maintainable before the CESTAT in view of operation of provision 129(1) of the Customs Act, 1962 exceptions.

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

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