# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# MUMBAI
# REGIONAL BENCH, COURT NO. 5

## CUSTOMS APPEAL NO. 85390 OF 2020

(Arising out of Order-in-Appeal No. MUM-CUSTM-AXP-APP-754/2019-20 dated 27.11.2019 passed by the Commissioner Customs (Appeals), Mumbai -III.)

**BOSCH CHASSIS SYSTEM INDIA PVT LTD** ........Appellant
**Gat No. 306, Nanekarwadi, Chakan**
**Tal. Khed, Dist Pune-410501**

*VERSUS*

**THE COMMISSIONER CUSTOMS -ACC MUMBAI** ........Respondent
**Air Cargo Complex, Sahar,**
**Andheri (East), Mumbai 400 059.**

**APPERANCE:**

Shri Akshaya Deokale, Advocate for the Appellant

Shri Deepak Sharma, A.C., A.R. for the Respondent

CORAM:

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

**FINAL ORDER NO. 86830/2024**

Date of Hearing : **08/11/2024**
Date of Decision: **08/11/2024**

Both sides are present.

2. Learned counsel for the Appellant seeks withdrawal of the appeal filed on 28.02.2020 in an issue involved in drawback in which admittedly this Tribunal has no jurisdiction to deal with the order passed by the Commissioner (Appeals). He further states that inadvertent filing of appeal was due to the fact that Learned Commissioner had not passed any order on merit but passed the dismissal order on the ground of limitation, which Appellant felt could have been dealt by this Tribunal for which it has diligently pursued its appeal in this forum till today.

3. Learned Authorised Representative is present, he also confirms that appeal concerning drawback issues are required to be filed before the Revisional Authority that the agreed party who affected by the order passed by the Commissioner (Appeals).

4. Learned counsel for the Appellant further submits that this period of delay which is inadvertently done due to filing of appeal before the wrong forum may be condoned by applying Section 14 of the Limitation Act read with Section 129 DD of the Customs Act that has been dealt in favour of such condonation by the Hon'ble Supreme Court in the case of M.P. Steel Corporation V/s. Union of India reported in 2017(50)STR 205(SC).

5. Taking note of the submission, this Bench is of the considered view that such condonation can only be dealt by Appellate Authority namely Revisional Authority having jurisdiction over the matter.

6. Learned counsel for the Appellant may place these provisions with the judgment referred here before the Revisional Authority.

7. This appeal since not maintainable in this forum and request for its withdrawal is made orally and through written submission, the same is allowed and appeal stands withdrawn with the right to be filed the same before the Appropriate Authority.

.

**(Dr. SUVENDU KUMAR PATI)**
**MEMBER ( JUDICIAL )**

*Arti*