

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

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 86831 of 2024

In

Customs Appeal No. 86540 of 2023

(Arising out of Order-in-Appeal No. MUM-CUSTM-PAX-APP-156/2023-24 dated 25.04.2023 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Nikunj Ashokkumar Patel

.... Appellant

B-103, Virat Elegance, Opposite Umiya Bungalows
JBR Lane, Science City, Sola, Ahmedabad,
Gujarat – 380 0060.

Versus

**Commissioner of Customs (Preventive),
Mumbai-II**

.... Respondent

2nd Floor, Everest House, 100, Marine Lines (W),
Mumbai – 400 002.

APPEARANCE:

Shri Ashok Kumar Singh, Advocate for the Appellant

Shri Rajiv Ranjan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85032/2025

Date of Hearing: 06.01.2025

Date of Decision: 06.01.2025

Per: S.K. MOHANTY

Heard both sides.

2. The applicant has filed this miscellaneous application, seeking release of Wrist Watch of 'Rolex' Brand, which was seized as a passenger baggage, while arriving of the appellant at C.S.M.I. Airport, Mumbai. Insofar as filing of appeal before the Appellate Tribunal is concerned, the first *proviso* appended to Section 129A of the Customs Act, 1962 mandates that in respect of the order passed

by the Commissioner (Appeals), under Section 129A *ibid*, for import or export of goods as baggage, the Appellate Tribunal shall have no jurisdiction to decide any appeal in respect of such order passed by the learned Commissioner (Appeals). Since, the present appeal relates to seizure of Rolex Watch brought into the country as 'baggage', in terms of Section 129A *ibid*, no appeal shall lie before the Appellate Tribunal and the Appellate Tribunal shall have no jurisdiction to decide any appeal in respect of the order passed by the learned Commissioner (Appeals).

3. Therefore, the miscellaneous application filed by the applicant is dismissed and the appeal is also accordingly dismissed.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM