CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH

Customs Appeal No. 85595 of 2021

(Arising out of Order-in-Appeal No. MUM-CUSTM-AXP-APP-761/2019-20 dated 29.11.2019 passed by the Commissioner of Customs (Appeals), Mumbai)

Kariwala Industries Ltd. **Appellant**
Kariwala Towers, J/1-5 Block EP,
Sector V, Salt Lake,
Kolkata, West Bengal 700 091.

Vs.

Commissioner of Customs, Mumbai (Air Cargo Import) **Respondent**
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 059.

Appearance:

Shri P. Bhattacharya with Shri Anand Kumar Singh, Advocates, for the Appellant
Shri Deepak Sharma, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 17.04.2025
Date of Decision: 17.04.2025

FINAL ORDER No. 85731/2025

Learned counsel for the appellant has brought attention to daily order sheet dated 12.09.2024 wherein it was advised to argue on jurisdictional aspect in respect of this appeal. Learned counsel for the appellant has submitted that the issue involved here is related to allowance of drawback and the impugned order is passed by learned Commissioner (Appeals).

2. With the consent of both the sides, jurisdictional aspect was examined and it was noted that in accordance with the provisions contained in sub-section (1) of Section 129A of Customs Act, 1962 if an order relates to payment of drawback and the order is passed by Commissioner (Appeals) under Section 128A of Customs Act, 1962, then this Tribunal does not have jurisdiction to decide such appeal and such appeal shall not lie before this Tribunal.

3. In view of said position of law, learned counsel for the appellant has sought liberty to withdraw the appeal. The appeal is dismissed as withdrawn with liberty to file appeal before appropriate forum.

(Pronounced in the court)

(Anil G. Shakkarwar)
Member (Technical)

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