

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

**CUSTOMS MISCELLANEOUS APPLICATION NO. 86100 OF 2024
IN
CUSTOMS APPEAL NO. 87000 OF 2023**

(Arising out of Order-in-Appeal No.MUM-CUSTOM-PAX-APP-723-2023-24 dated 22.08.2023 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.)

**MOHAMMED TAUSIF KHAN
JUNAID MANSION, GULAR MANZIL,
1 FLOOR, FLAT NO. 14-15,
BADLURANGARI STREET,
BYCULLA, MUMBAI-400008.**

Appellant

Vs.

**COMMISSIONER OF CUSTOMS-MUMBAI-AIR PORT
CHHATRAPATI SHIVAJI INTERNATIONAL
AIRPORT,
MUMBAI-400099.**

Respondent

Appearance:

Shri Jitendra Rajguru, Advocate present for the Appellant.
Shri C.S. Vinod, Assistant Commissioner, Authorised Representative
Present for the Respondent.

CORAM:

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

FINAL ORDER NO. A/86831/2025

Date of Hearing : 19.11.2025
Date of Decision: 19.11.2025

Both sides are present.

2. Ld. Counsel for the Appellant submits that Miscellaneous Application is filed to withdraw the appeal, as has been filed before the wrong forum, so as to enable them to file the same before the Revisional Authority. He also pleads to record that the period for which the appeal is being prosecuted before this forum may be exempted from the period while computing delay

in filing appeal before the appropriate forum. Such a pleading before this forum will not have any legal repercussion since delay is required to be condoned by the Revisional Authority before whom appeal is intended to be filed, before whom he can take reference of the relied upon judgment of 2015 passed in the case of M.P. Steel Vs. Union of India, in which there was a direction to the Tribunals to take the spirit of the Indian Limitation Act including Section 14 for the purpose of computation and condonation of delay.

3. Since appeal is sought to be withdrawn from this forum by the appellant, the same is dismissed as withdrawn.

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)