CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 87368 of 2021

(Arising out of Order-in-Appeal No. MUM-CUSTM-PAX-APP-781/2019-20 dated 23.12.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III.)

Mr. Vijay Jagdish Rawal ....Appellant
601, Harshad Heights, 150 Feet Road,
Opp. Maxus Mall, Bhayandar (West),
Thane – 401 101

VERSUS

Commissioner of Customs (Air Port), Mumbai ....Respondent
Chhatrapati Shivaji International Airport,
Sahar, Andheri (East), Mumbai – 400 099

WITH

Customs Appeal No. 85279 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-PAX-APP-782/2019-20 dated 23.12.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III.)

Mr. Mufatlal Rawal ....Appellant
Badi Brahampuri, Sirohi,
Rajasthan – 307 001

VERSUS

Commissioner of Customs (Air Port), Mumbai ....Respondent
Chhatrapati Shivaji International Airport,
Sahar, Andheri (East), Mumbai – 400 099

APPERANCE:

Ms. Chandni Shaikh, Advocate for the Appellant
Shri L.B. D'Coasta, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85006-85007/2026

Date of Hearing: 05.01.2026
Date of Decision: 05.01.2026

Learned Counsel for the Appellant requests for withdrawal of these two appeals so as to enable the Appellant to file the same before the Revisional Authority and allow them exemption under the Limitation Act for the period for which appeal is prosecuted before this forum, which was admittedly a wrong forum.

2. Learned Authorised Representative informs that gold smuggling issue comes under Baggage Rule since it was concealed in the aircraft and therefore, Department has no objection for such withdrawal, since Revisional Authority has the jurisdiction to entertain such appeal filed against the order passed by the Commissioner of Customs (Appeals).

3. Learned Counsel for the Appellant is informed that such exclusion of the period of limitation in which appeal has been filed before the wrong forum is to be sought from the Revisional Authority. Though it is a settled principle of law as settled through judicial decisions including in the case of *M.P. Steel Vs. Union of India, reported in 2015 (2015) 7 S.C.R.291*, by Hon'ble Supreme Court that spirit of the provision of Limitation Act mainly of Section 14 can be taken up for computation of the period of limitation but the same is to be dealt by the Authority before whom appeal is to be filed and not by this forum from which it is being withdrawn.

4. However, taking into consideration the request made by the Appellant for withdrawal of these two appeals with right to refile the same before the Revisional Authority, these two appeals are dismissed as withdrawn with right to refile.

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad