

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

PRINCIPAL BENCH – COURT NO. 2

Customs Appeal No. 55100 Of 2023

[Arising out of OIA No. CC(A)CUSTOMS/D-I/AIR/8265-8269/2022-23 dated 27.02.2023 passed by the Commissioner (Appeals) of Customs, New Delhi]

Deep Rastogi

G-16, IInd Floor, Lajpat Nagar-I
New Delhi

: Appellant (s)

Vs

Commissioner of Customs, New Delhi

New Customs House, Near IGI Airport, New Delhi

: Respondent (s)

with

Customs Appeal No. 55101 Of 2023

[Arising out of OIA No. CC(A)CUSTOMS/D-I/AIR/8265-8269/2022-23 dated 27.02.2023 passed by the Commissioner (Appeals) of Customs, New Delhi]

Alok Katta

S/o Late Sh. Rajendra Katta Mandi
Chowk, Jilal Street, Moradabad, UP-244001

: Appellant (s)

Vs

Commissioner of Customs, New Delhi

New Customs House, Near IGI Airport, New Delhi

: Respondent (s)

AND

Customs Appeal No. 55102 Of 2023

[Arising out of OIA No. CC(A)CUSTOMS/D-I/AIR/8265-8269/2022-23 dated 27.02.2023 passed by the Commissioner (Appeals) of Customs, New Delhi]

Upendra Agarwal

S/o Late Sh. Umesh Kumar Agarwal
Sahu Street, Moradabad, UP-244001

: Appellant (s)

Vs

Commissioner of Customs, New Delhi

New Customs House, Near IGI Airport, New Delhi

: Respondent (s)

APPEARANCE:

Ms. Prabjyoti K. Chadha, Advocate for the Appellant

Shri Viswajeet Saharan, Authorized Representative for the Respondent

Customs Appeal No. 55100 Of 2023
Customs Appeal No. 55101 Of 2023
Customs Appeal No. 55102 Of 2023

CORAM :

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER No. 51025-51027/2025

Date of Hearing:16.07.2025

Date of Decision:16.07.2025

ASHOK JINDAL

The appellants are in appeal against the impugned order imposing penalty under Section 112 (b) of the Customs Act, 1962.

2. The facts of the case are that one Shri Prashant Pandey on 17.06.2018 about 4.30 AM was intercepted by the DRI Officers after crossing the green channel having gold weighing 667 gms and thereafter, investigation was conducted. Thereafter, a show cause notice was issued to the appellants to impose penalty thereon. The matter was adjudicated, penalty on all three appellants have been imposed. The said order was challenged before the learned Commissioner (Appeals) who affirmed the penalty imposed by the adjudicating authority. Against the said order, the appellants are before me.

3. Learned AR took the preliminary objection that against the impugned order, the appeals are not maintainable before this Tribunal under proviso to Section 129A of the Customs Act, 1962 as it is a case of baggage.

4. On the other hand, the said objection was denied by the learned counsel for the appellants.

5. Heard both the parties and considered the submissions.

Customs Appeal No. 55100 Of 2023
Customs Appeal No. 55101 Of 2023
Customs Appeal No. 55102 Of 2023

6. I find that in this case, the main accused Shri Prashant Pandey was intercepted by the DRI Officers after coming out from the green channel and having gold in his baggage. In that circumstances, as per provision of Section 129A of the Customs Act, 1962, an appeal against the order of Commissioner (Appeals) does not lie before this Tribunal. In that circumstances, I hold that the appeals filed by the appellants are not maintainable before this Tribunal, therefore, the appeals are dismissed as non-maintainable with the liberty to the appellants to approach before the appropriate forum for appropriate remedy.

(Order dictated and pronounced in the open Court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Gy.