
(2024) 01 CESTAT CK 0078

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No.42075 Of 2014

M/S.Robert Bosch Engineering And Business Solutions Limited	APPELLANT
Vs	
Commissioner Of Customs (Seaport-Export)	RESPONDENT

Date of Decision : 29-01-2024

Acts Referred:

Citation : (2024) 01 CESTAT CK 0078

Hon'ble Judges : Sulekha Beevi C.S., Member (J); Vasa Seshagiri Rao, Member (T)

Bench : Division Bench

Advocate : N. Sathyanarayanan

Final Decision : Dismissed

Judgement

Sulekha Beevi. C.S., Member (J)

1. The above appeal is filed by the appellant against the order passed by Commissioner (Appeals) who upheld the rejection of the claim of drawback.
2. Ld. Consultant Sri Harshit Kumar Nahar appeared and argued for the appellant. The grounds in the appeal were reiterated by the Ld. consultant.
3. Ld.A.R Sri N. Sathyanarayanan appeared for the Department and submitted that the Tribunal does not have jurisdiction to entertain the appeal in respect of rejection of draw back claim.
4. After perusal of records, and hearing the submission of both the sides, we find that the issue relates to rejection of drawback claim and the appeal has to be filed before the Revisional Authority (Government). The appeal is therefore rejected for the lack of jurisdiction. However, the appellant is given liberty to approach the proper forum and file the revision application and the same may be entertained as the appellant has been litigating before the wrong forum. The appeal is rejected for lack of jurisdiction without going into merits of the case.