Charanjit Kaur Vs. Cc

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SooperKanoon Citation : sooperkanoon.com/14687

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-18-1998

Reported in : (1999)(82)LC736Tri(Delhi)

Judge : S Peeran, R T Lajja

Appellant : Charanjit Kaur

Respondent : Cc

Judgement :

1. This appeal arises from order in original No. 7/92 dated 8.1.1992 passed by Additional Collector of Customs under Section 111(i) Customs Act read with 111(m) and 112(a) of Customs Act. The issue pertains to levy of duty in respect of goods declared under transfer of Residence Rule as baggage which has been brought by the appellant along with her.

The covering letter to the impugned order intimates the party to file an appeal before CEGAT. The appellant being guided by the said covering letter has filed this appeal. Learned JDR points out proviso to Section 129(A) which clearly oust the jurisdiction of Appellate Tribunal to deal with an order relating to any goods imported or exported by baggage. He points out that the appeal should have been filed before the Government of India in terms of Baggage Rules. Learned Advocate points out that the party was guided by the covering letter to the impugned order issued by the Additional Collector.

2. On a careful consideration of the submissions made, we note that the issue pertains to assessment of baggage under the noted rules.

Therefore, the contention of learned JDR that the Tribunal has no jurisdiction in terms of proviso to Section 129A is sustainable. Party may file an appeal before appropriate authorities in terms of law. This appeal is therefore rejected as not maintainable before the Tribunal.