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*IN THE HIGH COURT OF DELHI AT NEW DELHI

+ CUSAA 11/2009

VINAY JAIN

..... Appellant
Through Ms. Shikha Sapra, Advocate.

versus

COMMISSIONER OF CUSTOMS & CENTRAL EXCISE

..... Respondent
Through Mr. Satish Kumar, Sr. Standing
Counsel.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE R.V.EASWAR

ORDER

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22.11.2011

It is pointed out that the original adjudication order was passed by the Commissioner, Customs and Central Excise, Commissionerate, Noida. In view of the judgment of the Delhi High Court in ***Suresh Desai and Associates versus Commissioner of Income Tax***, (1998) 230 ITR 912 (Del), the present appeal before the Delhi High Court is not maintainable, even if the Customs, Excise and Service Tax Appellate Tribunal is in Delhi.

In view of the aforesaid position, the present appeal is returned as this Court does not have territorial jurisdiction. It will be open to the appellant to approach the appropriate High Court

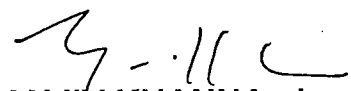
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having jurisdiction and also file an application under Section 14
of the Limitation Act, 1963, if so advised.

DASTI.


SANJIV KHANNA, J.


R.V. EASWAR, J.

NOVEMBER 22, 2011
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