

Sharayu Khot.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CUSTOM APPEAL NO. 7 OF 2018

The Commissioner of Customs (Export) ...Appellant

Versus

M/s. Parimala Singh ...Respondent

Mr. Pradeep S. Jetly, for the Appellant.

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, JJ.**

DATE : 19 September 2018

ORDER :

1. This Appeal under Section 130 of the Customs Act, 1962 challenges the order dated 31st July 2017 passed by the Customs, Excise and Service Tax Appellate Tribunal (for short

“the Tribunal”).

2. The impugned order dated 31st May 2017 was passed on rectification application filed by the Revenue to rectify the order in Appeal dated 27th July 2016.

3. The Appeal filed is not maintainable. By the impugned order dated 31st May 2017, the Tribunal rejected the Revenue's application for rectification of the order dated 27th July 2016. An Appeal from the said order is not maintainable before this Court as held by this Court in *Chem Amit Vs. Assistant Commissioner of Income-tax 272 ITR* and *Union of India Vs. Jain Irrigation Systems Ltd. 2015(322) E.L.T. 662 (Bom)*.

4. In the above view, the Appeal as filed is dismissed as not maintainable under Section 130 of the Customs Act, 1962.

[RIYAZ I. CHAGLA J.]

[M.S. SANKLECHA, J.]