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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ CUSAA 11/2016, C.M. APPL.8650/2016

COMMISSIONER OF CUSTOM (EXPORT), ICD, TUGHLAKABAD, NEW DELHI ..... Appellant

Through : Sh. Sanjeev Narula, Sr. Standing Counsel with Sh. Abhishek Ghai, Advocate.

versus

SUNBEAM AUTO PVT. LTD. ..... Respondent

Through : Sh. C. Hari Shankar, Sr. Advocate with Sh. S. Sunil, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

<u>O R D E R</u>

% 08.09.2016

In this appeal, the revenue urges that the Customs Excise and Service Tax Appellate Tribunal's (CESTAT) impugned order, allowing the request for conversion of shipping bills to drawback shipping bills, is erroneous.

At the outset, it is pointed out that an identical issue was decided by the Court in *Commissioner of Customs v. Ginni International Limited* 307 ELT 466. The appellant/revenue does not dispute the position. Accordingly, no question of law arises. However, the concerned competent officer shall verify the records and decide as to which of the bills would be entitled to drawback.

The appeal is accordingly disposed of in the above terms.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 08, 2016/ajk