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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ CUSAA 27/2016 & CM Nos. 38488-38490/2016
PRO COMMISSIONER OF CUSTOMS (ACC IMPORT)... Appellant

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

versus

ELECON CARGO PVT. LTD. Respondent

Through: appearance not given.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% **19.10.2016**

The revenue is aggrieved by the CESTAT order of 17.02.2016 and urges that the relief given to the respondent is not warranted.

This court notices that the issue is fairly covered by the judgment of this court in **CC(I&G) vs. Care Foundation** reported in 2014 (302) DLT 181 (DEL) which the CESTAT followed in this case. Furthermore, question of penalty too is covered against the revenue in the previous decisions.

No question of law arises and accordingly the appeal is dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 19, 2016

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