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**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

Custom Appeal No.9 of 2017 (O&M)
Date of Decision: 24.05.2018

Commissioner of Customs, Chandigarh

...Appellant

Versus

M/s Om Udyog

... Respondent

**CORAM:-HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA**

Present:- Mr. Amit Goyal, Sr. Standing counsel,
for the appellant.

Mr. Saurabh Kapoor, Advocate,
for the respondent.

AJAY KUMAR MITTAL, ACJ.(ORAL)

CM No.24709-CII of 2017

Instant application has been filed under Section 151 C.P.C. seeking condonation of delay of 16 days that has occurred in re-filing the present appeal.

For the reasons mentioned in the application, the same is allowed. Delay of 16 days in re-filing the present appeal is condoned.

Main Case

This is an appeal filed under Section 130(1) of Customs Act, 1962 against the order dated 08.10.2015 (Annexure A-3) passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi.

2. In compliance of the order dated 08.05.2018 passed by this Court, an affidavit dated 16.05.2018 of Sh. Arvinder Singh Ranga, IRS, Commissioner of Customs, Ludhiana has been produced in Court today

and the same is taken on record.

3. A perusal of the order dated 08.05.2018 shows that due to typographical mistake, Commissioner (Appeals) has wrongly been recorded instead of Commissioner of Customs. Therefore, in the order dated 08.05.2018, Commissioner (Appeals) be read as Commissioner of Customs. Registry is directed to carry out necessary correction in the said order.

4. Specific query having been put to learned counsel for the appellant regarding the refund amount, it was submitted that the refund claim is of ₹1,40,208/-.

5. The Apex Court in ***Commissioner of Income Tax Vs. Dhanalekshmi Bank Ltd. (2015)373 ITR 526 (SC)*** dismissed the appeal without going into merits, having regard to the pettiness of the amount.

6. Keeping in view the low amount of tax effect/refund claim, we refrain ourselves from interfering in the impugned order passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, Bench.

7. Dismissed. Needless to state that this order shall not be taken to be an expression of opinion on the merits of the controversy.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
24.05.2018 **JUDGE**

vandana

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No