

\$~31

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ CUSAA 10/2018 and CM No. 4344/2018
COMMISSIONER OF CUSTOMS (IMPORT) Appellant
Through Mr. Harpreet Singh, Sr. Standing
Counsel

versus

INTERNATIONAL LEASE FINANCE
CORPORATION LTD THROUGH
M/S DUA ASSOCIATES Respondent
Through None

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

%

05.02.2018

This appeal would not be maintainable before the High Court under Section 130 (1) of the Customs Act, 1962, as the issues decided in the order-in-original and the Appellate Tribunal relate to determination of rate of duty of customs and also value of goods for the purpose of assessment. Accordingly the present appeal filed is not maintainable before the High Court.

The appeal is accordingly not entertained without commenting on merits.

A copy of the order be given *dasti* under signature of the Court Master.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

FEBRUARY 05, 2018/b