$~8, 9, 10

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CUSAA 53/2017, C.M. Appl. No. 34510/_

COMMISSIONER OF CUSTOMS (EXPORTS) ..... Appellant

versus

MAHADEV ENTERPRISES ..... Respondent

\+ CUSAA 121/2018

COMMISSIONER OF CUSTOMS (IMPORT) ..... Appellant

versus

HARINDRA OVERSEAS ..... Respondent

\+ CUSAA 124/2018

COMMISSIONER OF CUSTOMS (IMPORT) ..... Appellant

versus

MUDRA METALS ..... Respondent

**Counsel for the petitioner:**

Mr. Priyadarshi Manish, Ms. Anjali J. Manish, Ms.Nidhi Saini, Advocates

**Counsel for the respondent:**

Mr. Amit Bansal, Mr.Akhil Kulshrestha, Advocates

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE A. K. CHAWLA**

**O R D E R**

% **13.08.2018**

The question urged in these appeals under Section 130 of the Customs Act, 1962 is with regard to the refund claimed by the respondent, in respect of special additional duty which was wrongly permitted by the Commissioner (Appeals) and later affirmed by the

Customs Excise and Service Tax Appellate Tribunal (CESTAT). Whilst doing so, the said appellant had relied upon the judgment reported in *Soni India Pvt. Ltd. vs. Commissioner of Customs, Delhi*, reported in 2014 (304) ELT 660 (Del.). In that judgment, the court had interpreted Section 3(8) of the Customs Tariff Act, 1975; Section 27 of the Customs Act and held that the period of limitation prescribed by the latter, i.e. the Customs Act, was not applicable.

In these cases, as stated before, the lower appellate court concurrently applied the principle enunciated in *Soni India Pvt. Ltd.* (supra). Consequently, no question of law arises in the present appeals. The appeals are accordingly dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**AUGUST 13, 2018**

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