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

\+ CUSAA 185/2018 AND CM APPL. 33360-33362/2018

COMMISIONER OF CUSTOMS (IMPORT), NEW DELHI
..... Appellant

Through: Mr.Anubhav Ray, Jr. Standing Counsel.

versus

RIVER TRADEX INDIA PVT. LTD. ..... Respondent

Through: None.

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

O R D E R

% 08.10.2018

The question urged in the present appeal 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 this case, as stated before, the lower appellate forum concurrently applied the principle enunciated in *Soni India Pvt. Ltd.*

(supra). Consequently, no question of law arises in the present appeal. The appeal is accordingly dismissed. All the pending applications also stand disposed of.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

OCTOBER 08, 2018

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