

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

C.M.A.Nos. 3683 & 3684 of 2010

The Commissioner of Customs
No.1, Willams Road
Cantonment, Tiruchirapalli - 620 001.

Appellant / Respondent in both C.M.As.

Vs.

1. M/s. Goodwill Engineering Works
8th Main Road
PIPDIC Industrial Estate,
Mettupalayam,
Pondicherry - 605 009.

2. The Customs, Excise and
Service Tax Appellate Tribunal,
South Zonal Bench,
Shastri Bhawan Annexe
26, Haddows Road
Chennai - 600 006.

Respondents/Respondents in
both C.M.As.

Civil Miscellaneous Appeals filed under Section 35(g) of the Central Excise and Custom Act against the Order dated 07.12.2009 made in Common Final Order Nos. 1882 & 1883 of 2009 on the file of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai and the Order copies received on 21.12.2009.

For Appellant in both
C.M.As. : Mr. T. Chandrasekaran

For Respondent in both
C.M.As. : Mr. A.P.Srinivas
Senior Standing Counsel

J U D G M E N T

(Delivered by DR.VINEET KOTHARI, J)

The Respondent/Assessee has raised a preliminary objection against the maintainability of the present Appeals. He had submitted that the issues involved in these present Appeals filed by the Revenue pertains to the issues of rate of duty of customs or the value of the goods for the purpose of assessment, which are excluded from the scope of the Appeals under Section 130 of the Customs Act 1962 and that such Appeals would lie only before the Hon'ble Supreme Court as per the provisions of Section 130 D, E(b) of the said Act.

2. The learned counsel for the Appellant/Revenue is not in a position to controvert the submissions of the learned counsel for the Respondent/Assessee.

3. In view of the above said submissions, we dismiss the present Appeals as not maintainable before the High Court with liberty to the Appellant/Revenue to seek appropriate remedy in accordance with law. No costs.

-s/d-

Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

vsg

To

1.Customs, Excise and Service Tax Appellate Tribunal,
South Zonal Bench, Shastri Bhawan Annexe, 26 Haddows Road
Chennai.

2. The Commissioner of Customs
No.1, Willams Road
Cantonment, Tiruchirapalli 620 001.

+1 CC to Mr.A.P. Srinivas, Advocate sr 52808.
+1 CC to Mr.S. Murugappan, Advocate sr 52495

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VBA (CO)
SP(19/07/2019)