IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.09.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

C.M.A. No. 2766 of 2008

Commissioner of Customs (Exports),
Custom House, No.60, Rajaji Salai,
Chennai – 600 001. ..Appellant

Vs.

1. M/s. Globe International Agencies,
House No. 623, Sector 33-B,
Chandigarh.

2. M/s. Customs, Excise & Service
Tax Appellate Tribunal,
South Zonal Bench,
Shastri Bhavan Annex, I Floor,
No.26, Haddows Road,
Chennai – 600 006. ..Respondents

Prayer: Appeal against the final order No. 532/2006 dated 20.06.2006 passed by Hon'ble CESTAT, South Zonal Bench, Chennai.

For Appellant :: Mrs. Hema Muralikrishnan
Sr. Standing Counsel

For Respondents :: No appearance for R1
R2 Tribunal.

JUDGMENT

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

This appeal is filed against the final order No.532/2006 dated 20.06.2006 passed by the Customs, Excise & Service Tax Appellate Tribunal/2nd respondent herein. By the impugned order, the Tribunal had allowe the appeal filed by the 1st respondent against the order passed by the Commissioner of Customs (Appeals) vide order dated 16.05.2005 in Appeal No. C.Cus.389/2005.

2. This case was heard at length on a previous occasion and an order came to be passed on 25.06.2019. The content of the said order is reproduced below:

"The tribunal, by the impugned order dated 20.06.2006, had directed the Revenue to refund the excess customs duty paid by the assessee, with interest for the period 14.04.2001 to 16.04.2004, from the date immediately succeeding the period of

three months from the order dated 12.01.2001.

2. The alleged excess customs duty was refunded on 16.04.2004 and the contention now is only towards the interest thereon, in terms of Section 27A of the Customs Act. We are of the prima facie view that there is no error in the impugned order of the Tribunal.

3. To ensure compliance of the said order of Tribunal, therefore, we direct the concerned authority viz., Commissioner of Customs (Exports), Customs House, No.60, Rajaji Salai, Chennai – 600 001, to effect the refund of the interest component to the assessee, as directed by the learned Tribunal forthwith and report compliance to this Court, within two weeks from today.

4. If the aforesaid interest amount is not paid by the said authority to the assessee, in terms of the order of the Tribunal, the said authority shall be present before this Court on the next date of hearing, and costs may be imposed on him.

5. Post on 16.07.2019."

3. A reading of the above order indicates that the order of the 2nd respondent has been upheld and the matter had been directed to be listed only for reporting compliance regarding the refund of interest component to the 1st respondent/assessee.

4. Today, when the matter is taken up for hearing, learned counsel for the appellant submits that the 1st respondent has not given any details for crediting the amount as directed by this Court vide its order dated 25.06.2019.

5. Considering the above, we are inclined to close this appeal with a direction to the appellant to credit the amount to the account of the 1st respondent as and when the 1st respondent furnishes the account and PAN details.

6. With the above observation, the appeal stands closed. No costs.

(S.V.N.J.) (C.S.N.J.)

nv 16.09.2022

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

nv

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