



WEB COPY



C.M.A.No.727 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2024

CORAM :
THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

C.M.A.No.727 of 2018

Commissioner of Customs (Import)
Customs House, No.60
Rajaji Salai, Chennai - 600 001

.. Appellant

Vs.

M/S. Surpass Freight Forwarders
New No.218, Old No.225, 3rd Floor
Door No.4, Thambu Chetty Street
Chennai - 600 001

.. Respondent

Prayer: Appeal filed under Section 130 of the Customs Act, 1962, to set aside the Final Order No.41020 of 2015 dated 26.08.2015 passed by the Tribunal South Zone Bench, Chennai and to uphold the Order in Original No.34455 of 2015 dated 19.01.2015 passed by the Commissioner of Customs Chennai VIII, Chennai.

For the Appellant : Mr.K.Mohanamurali
Senior Standing Counsel

For the Respondent : M.A.K.Jayaraj

JUDGMENT

(Judgment of the Court was authored by R.SURESH KUMAR, J.)

This appeal has been filed against the final order in Final Order No.41020 of 2015 dated 26.8.2005 passed by the Tribunal South Zone Bench, Chennai and to uphold the order made in Original No.34455 of 2015 dated 19.01.2015 passed by the Commissioner of Customs Chennai VIII, Chennai.



C.M.A.No.727 of 2018

WEB COPY

2. Heard learned counsel appearing for both sides.

3. There is no controversy that the issues raised in this appeal are covered by the decision of this Court in the matter of **Santon Shipping Services vs. The Commissioner of Customs and Anr.**¹, which has been followed by the Division Bench of the Delhi High Court in the case of **M/s.Leo Cargo Services vs. Commissioner of Customs**² and also, similar view was taken by a Division Bench of this Court in the case of **Commissioner of Customs vs. MKS Shipping Agencies Pvt. Ltd.**³.

4. Therefore, the issues raised in this appeal and the questions of law are answered in favour of the assessee and against the Revenue. Accordingly, this appeal stands dismissed. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
18.09.2024

Neutral Citation:Yes/No

drm

¹ C.M.A.No.730 of 2016; dated 13.10.2017.

² CUSAA 8/2020 & CM Appls.34414/2020 & 13447/2021; dated 28.7.2022.

³ W.A.(MD) No.260 of 2013; dated 24.10.2016.



WEB COPY



C.M.A.No.727 of 2018

R. SURESH KUMAR, J.
AND
C. SARAIVANAN, J.

(drm)

C.M.A.No.727 of 2018

18.09.2024