



C.M.P.Nos.723 & 724 of 2024

IN

C.M.A.SR.Nos.148053 & 148281 of 2023



R. MAHADEVAN, J.

AND

MOHAMMED SHAFFIQ, J.

(Order of the Court was made by R.MAHADEVAN, J.)

These petitions are filed by the petitioner/appellant seeking to accept the cause title in the above Civil Miscellaneous Appeals.

2. Heard Mr.S.R.Sundar, learned counsel appearing for the petitioner/appellant, who submitted that the Customs Appeals Nos.40717 and 40753 of 2013 before the CESTAT, Chennai, were filed in the name of the Commissioner of Customs (Exports), Customs House, No.60, Rajaji Salai, Chennai-600 001. While so, as per Public Notice No.07/2022 dated 25.04.2022 issued by the Chief Commissioner of Customs, Chennai Customs Zone, the jurisdiction and functions of the Commissionerate operating in the Chennai Customs Zone were reorganized with immediate effect and that, the refund section for imports was brought under the exclusive purview of the Commissioner of Customs (II), Chennai, Import Commissionerate. Therefore, on account of change in jurisdiction, the present petitions came to be filed.

3. On the basis of the reasons stated in the affidavits filed in support of these petitions and taking note of the submissions made by the learned counsel for the petitioner/appellant, these petitions are ordered as prayed for.

4. In view of the above, these applications are ordered as prayed for.

gya

[R.M.D., J.] [M.S.Q., J.]

09.02.2024



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R. MAHADEV,



MOHAMMED SHAFFIQ, J.

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