



C.M.A.(MD)No.1583 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.12.2024

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MS.JUSTICE R.POORNIMA**

**C.M.A.(MD)No.1583 of 2024
and
C.M.P.(MD)No.16656 of 2024**

The Commissioner of Customs,
Customs House,
New Harbour Estate,
Thoothukudi - 628 004.

... Appellant

Vs.

Srinidhi Fabrics Private Limited,
No.18, Thirunagar Colony,
Erode - 628 003.

... Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 130 of the Customs Act, 1962, to allow the appeal and set aside the impugned Final order No.40575 of 2017 dated 05-04-2017 passed by the CESTAT, Chennai.

For Appellant : Mr.N.Dilipkumar

For Respondent : Mr.E.Venu Gopal



C.M.A.(MD)No.1583 of 2024

JUDGMENT

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(Judgment of the court was delivered by G.R.Swaminathan, J.)

Heard both sides.

2.It is not in dispute that the issue raised in this civil miscellaneous appeal is squarely covered by the decision of the Hon'ble Supreme Court reported in *(2024) 24 Centax 117 (S.C.) (Commissioner of Customs Vs. M/s.Canon India Private Limited)*.

3.Respectfully applying the said decision, we set aside the impugned order passed by CESTAT Chennai. The matter is remitted to the file of the CESTAT, Chennai for passing orders on merits and in accordance with law.

4.This civil miscellaneous appeal is allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S. J.) & (R.P. J.)
09.12.2024

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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2/4



C.M.A.(MD)No.1583 of 2024

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To:-

The CESTAT,
Chennai.

Copy to:

The Section Officer,
ER/VR Section,
Madurai Bench of Madras High Court,
Madurai.



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C.M.A.(MD)No.1583 of 2024

**G.R.SWAMINATHAN, J.
and
R.POORNIMA, J.**

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