



C.M.A.(MD)No.1683 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 19.12.2024

CORAM

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

**C.M.A.(MD)No.1683 of 2024
and
C.M.P.(MD)No.18012 of 2024**

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

... Appellant

Vs.

Target Lubricants Private Limited,
No.186/4, Coimbatore Industrial Estate,
Kurichi, Coimbatore - 641 021.

... Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 130 of Customs Act, to allow the appeal and set aside the Final Order No.40013/2018 passed by the CESTAT, Chennai dated 03.01.2018.

For Appellant : Mr.N.Dilip Kumar



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JUDGMENT

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

Heard the learned standing counsel for the appellant.

2. There was delay in filing the civil miscellaneous appeal. Notice was taken to the last known address of the respondent. Treating it as a deemed service, delay was condoned by this Court.

3. 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)*.

4. 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.



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

**(G.R.S. J.) & (R.P. J.)
19.12.2024**

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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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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**G.R.SWAMINATHAN, J.
and
R.POORNIMA, J.**

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