



C.M.A.(MD)No.1677 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.1677 of 2024

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

... Appellant

Vs.

M/s. Vijay Embroideries,
No.2/385g, Iswarya Nagar,
1st Street, Poondi Ring Road,
Texport Back Side,
II Chettipalayam,
Tirupur - 641 602.

... Respondent

Prayer : Civil Miscellaneous Appeal is filed under Section 130 of Customs Act, to set aside the impugned order of the CESTAT in Common Final order No.42552/2017 dated 30.10.2017 and remand/restore the appeal to the CESTAT for fresh consideration of the matter on merits once the case of M/s.Mangali Impex reaches finality.

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.

(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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**19.12.2024
(2/5)**