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IN THE HIGH COURT OF DELHI AT NEW DELHI

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CUSAA 50/2023 & CM APPL. 36728/2023 (stay)

COMMISSIONER OF CUSTOMS EXPORTAppellant

Through: Mr. Aditya Singla, SSC for
CBIC with Ms. Saakshi Garg
and Ms. Charu Sharma,
Advocates.

versus

MS EURO INTERNATIONALRespondent

Through: Mr. Anil Gupta, Advocate.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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06.08.2024

1. Having heard learned counsels for respective sides we are of the opinion that this appeal would be liable to be dismissed on the ground of low tax effect bearing in mind the stipulations contained in the Central Board of Indirect Taxes and Customs Instruction dated 02 November 2023.
2. Undisputedly the penalty which was imposed on the respondent was INR 44,00,000/- and which has in terms of the order of Customs Excise and Service Tax Appellate Tribunal been reduced to INR 2,00,000/-.
3. The appeal shall consequently stand dismissed on the ground of low tax effect.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 6, 2024/vp