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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CUSAA 57/2024 & CM APPL. 35764/2024 (Interim Stay)

M/S CMR NIKKEI INDIA PVT LTD ..... Appellant

Through Mr. Krishnamohan K. Menon, Ms. Parul Sachdeva and Ms. Priya, Advs.

versus

COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS, CENTRAL GOODS & SERVICE TAX, JAIPUR-I ..... Respondent

Through Mr. Aditya Singla, SSC along with Ms. Saakshi Garg, Adv.

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\+ CUSAA 58/2024 & CM APPL. 35769/2024 (Interim Stay)

M/S CENTURY METAL RECYCLING LTD ..... Appellant

Through Mr. Krishnamohan K. Menon, Ms. Parul Sachdeva and Ms. Priya, Advs.

versus

COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS CENTRAL GOODS AND SERVICE TAX JAIPUR –I ..... Respondent

Through Mr. Aditya Singla, SSC along with Ms. Saakshi Garg, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **01.07.2024**

CM APPL. 35765/2024 (exemption) in CUSAA 57/2024
CM APPL. 35770/2024 (exemption) in CUSAA 58/2024

Allowed, subject to all just exceptions.

Applications stand disposed of.

CUSAA 57/2024 & CM APPL. 35764/2024 (Interim Stay)
CUSAA 58/2024 & CM APPL. 35769/2024 (Interim Stay)

1. These two appeals impugn orders passed by the Customs, Excise and Service Tax Appellate Tribunal ['**Tribunal**'] negativing a challenge raised to the maintainability of the appeals instituted by the Department on the ground of low tax effect. We note that apart from the above the Tribunal is also examining the right of the appellants to have instituted appeals against the orders of assessment which came to be framed pursuant to Section 17(5) of the Customs Act, 1962 ['**Act**'].

2. While we are aware of identical questions forming part of CUSAA 27/2022, in our considered opinion since the orders impugned herein presently deals only with the maintainability question, there would be no justification to entertain them at this stage, since all rights of the petitioner would stand reserved to assail any order adverse to them if drawn by the Tribunal including on the ground of maintainability.

3. Accordingly, and while reserving the right of the appellants to assail any final orders that may be passed by the Tribunal, we dispose of these appeals at this stage.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 01, 2024/RW