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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ CUSAA 77/2023 & CM APPL. 53543/2023 (Interim Relief)
PRINCIPAL COMMISSIONER CUSTOMS NEW DELHI
(ICD TKD) NEW DELHIAppellant

Through: Mr. R. Ramachandran, SSC.

versus

INDOCHEM AND POLYMERSRespondent

Through: Ms. Priyanka Goel, Adv.

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

ORDER
21.08.2024

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1. The Commissioner has instituted the present appeal aggrieved by the order passed by the Customs Excise & Service Tax Appellate Tribunal ['CESTAT'] insofar as it has awarded interest @12% p.a. on the refunds which were due to be released in favour of the respondents.
2. Learned counsel who has entered appearance on behalf of the respondents states that their claim stands restricted to the statutorily prescribed interest @6% p.a. and thus they do not propose to press any further claim against the appellant for additional interest.
3. In view of the aforesaid, we set aside the order of the CESTAT insofar as it awards refund @12% p.a. Since interest @ 6% p.a. has already been released and received by the assessee, nothing further would remain.



4. The appeal shall stand disposed of on the aforesaid terms.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 21, 2024/RW