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

\+ **CUSAA 84/2024 & CM APPL. 66486-87/2024**

COMMISSIONER OF CUSTOMS (IMPORT),
ICD TKD, NEW DELHI

.....Appellant

Through: Ms Anushree Narain, SSC and Mr Ankit Kumar, Advocate.

versus

PASHUPATI POLYMERS

.....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

<u>O R D E R</u>

% **14.11.2024**

1. The Revenue has filed the present appeal under Section 130 of the Customs Act, 1962 (hereafter *the Act*) impugning an order dated 23.04.2024 passed by the learned Customs, Excise and Service Tax Appellate Tribunal, New Delhi (hereafter *the CESTAT*) in Customs Appeal No. 55399/2022 whereby the order-in-appeal dated 23.05.2022 was set aside. The said appeal was preferred by the respondent.

2. The learned CESTAT has held that there is no time limit prescribed for claiming refund of the Special Additional Duty (SAD) under the notification relied upon by the Revenue (Notification No.93/2008).

3. Concededly, the said issue is covered by the decision of this Court in ***Sony India Private Limited v Commissioner of Customs, New Delhi: 2014***

(304) ELT 660 (Del).

4. It is also stated that the Special Leave Petition preferred against the said decision was not entertained.

5. The Revenue seeks to rely upon the decision of the Bombay High Court in ***CMS Info Systems Limited v. Union of India: 2017 (349) E.L.T. 236(Bom).***

6. The decision in ***Sony India Private Limited v Commissioner of Customs, New Delhi*** *(supra)* has been consistently followed by this Court. In ***Commissioner of Customs v. Fibre Bond Industries: Neutral Citation No.2022/DHC/5006***, the Co-ordinate Bench of this Court had considered the aforesaid question and concurred with the issue as settled in ***Sony India Private Limited v Commissioner of Customs, New Delhi*** *(supra).*

7. In view of the above, no substantial question of law arises in the present appeal. The appeal is, accordingly, dismissed. Pending applications also disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 14, 2024

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Click here to check corrigendum, if any