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C.M.A.(MD)Nos.1176 of 2016 & 256 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2025

CORAM:

THE HONOURABLE **DR.JUSTICE G.JAYACHANDRAN**

AND

THE HONOURABLE **MS.JUSTICE R.POORNIMA**

C.M.A.(MD)Nos.1176 of 2016 & 256 of 2019

and

C.M.P.(MD)No.3503 of 2019

in

C.M.A.(MD)No.256 of 2019

M.Vijay Anand
Kalandar Seenii Ahmed

... Appellant in C.M.A.(MD)No.1176/2016
... Appellant in C.M.A.(MD)No.256 / 2019

-Vs-

1.The Customs, Excise and Service Tax
Appellate Tribunal,
South Zone Bench, Shastri Bhawan Annex
1st Floor, 26, Haddows Road,
Chennai-600 006.

2.Commissioner of Customs,
Customs House, New Harbour Estate,
Tuticorin.

... Respondents
in C.M.A.(MD)No.1176/2016

The Commissioner of Customs,
Custom House, Tuticorin.

... Respondents
in C.M.A.(MD)No.256/2019



C.M.A.(MD)Nos.1176 of 2016 & 256 of 2019

PRAYER in C.M.A.(MD)No.1176 of 2016: Civil Miscellaneous Appeal filed under Section 130 of Customs Act, 1962, praying this Court to call for the records of the 1st respondent in File C/S/202/2012 in C/258/2012 C/Misc/658/2012 & C/S/207/2012 in C/264/2012 and Misc.Order No.905/12 and stay order No. 832-833 dated 11.12.2012 and final order No.40192 of 2013 and set aside the same and consequently, to direct the 1st respondent to hear the main appeal of the appellant without the insistence of pre-deposit as ordered.

PRAYER in C.M.A.(MD)No.256 of 2019: Civil Miscellaneous Appeal filed under Section 130 of Customs Act, 1962, praying this Court to set aside the Misc.Order No.40722/2018, dated 30.10.2018 in Appeal No.C/258/2012 passed by the Customs, Central Excise and Service Tax Appellate Tribunal, South Zone Bench, Chennai in the matter of appeal preferred by the appellant herein against the Order-in-Original No.8 of 2012 dated 29.06.2012 passed by the respondent.

For Appellant : Mr.S.Vinayagamani
(in C.M.A.(MD)No.1176 of 2016)

For Appellant : Mr.R.Parthiban,
for M/s.Hari Radhakrishnan
(in C.M.A.(MD)No.256 of 2019)

For Respondents : Mr.R.Nandakumar,
(in both C.M.As.) Senior Standing Counsel



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COMMON JUDGMENT

DR.G.JAYACHANDRAN, J.

AND

R.POORNIMA, J.

These appeals are against the order of the appellate Tribunal, dismissing the appeals preferred by the appellants for their failure to pre-deposit the money as ordered by the Tribunal to entertain the appeals.

2.In view of the order passed by this Court in C.M.A.(MD)Nos.1175 of 2016 and 554 of 2015, it is appropriate that having confirmed the order of the Tribunal regarding the quantum fixed as pre-deposit and granted six weeks time for the appellants to pay the amount and pursue their appeals, the impugned orders, dismissing the appeals filed by the appellants, are set aside and the appeals shall be restored on file, if the pre-deposit amount is paid within a period of six weeks.



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3.These Civil Miscellaneous Appeals are allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

[G.J., J.] & [R.P., J.]
06.02.2025
(2/2)

NCC : Yes / No
Index : Yes / No

Yuva

To

1.The Customs, Excise and Service Tax
Appellate Tribunal,
South Zone Bench, Shastri Bhawan Annex
1st Floor, 26, Haddows Road,
Chennai-600 006.

2.Commissioner of Customs,
Customs House, New Harbour Estate,
Tuticorin.

3.The Record Keeper,
Vernacular Section,
Madurai Bench of Madras High Court,
Madurai.



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C.M.A.(MD)Nos.1176 of 2016 & 256 of 2019

DR.G.JAYACHANDRAN, J.

AND

R.POORNIMA, J.

Yuva

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