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C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.02.2025

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MS.JUSTICE R.POORNIMA**

**C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024
and
C.M.P.(MD) Nos.15399, 15400, 15404 & 15410 of 2024**

C.M.A.(MD) No.1431 of 2024:

The Commissioner of Customs
Custom House
New Harbour Estate
Tuticorin-628 004

... Appellant

-vs-

M/s.Vincent & Sons
No.714/4B, Kanjiracode
Marthandam-629 156

... Respondent

PRAYER: Civil Miscellaneous Appeal is filed under Section 130 of the Customs Act, 1962, to set aside the impugned order of the CESTAT in common final order No.40323-40332/2019, dated 19.02.2019, in Order in Appeals C/40318/2015.

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C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024

For Appellant : Mr.R.Nandakumar
Senior Standing Counsel for GST & Customs

For Respondent : Mr.N.Viswanathan

C.M.A.(MD) No.1432 of 2024:

The Commissioner of Customs
Custom House
New Harbour Estate
Tuticorin-628 004

... Appellant

-vs-

M/s.Antony Metals
No.7/2, Seevalaperi Road
Palayamkottai-627 002

... Respondent

PRAYER: Civil Miscellaneous Appeal is filed under Section 130 of the Customs Act, 1962, to set aside the impugned order of the CESTAT in common final order No.40323-40332/2019, dated 19.02.2019, in Order in Appeals C/42210/2014.

For Appellant : Mr.R.Nandakumar
Senior Standing Counsel for GST & Customs

For Respondent : Mr.N.Viswanathan



C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024

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C.M.A.(MD) No.1435 of 2024:

The Commissioner of Customs
Custom House
New Harbour Estate
Tuticorin-628 004

... Appellant

-vs-

M/s.J.Davidson
Prop.M/s.Kenstar Exims
20-66, Manalu Kalai Veedu
Kanyakumari-629 152

... Respondent

PRAYER: Civil Miscellaneous Appeal is filed under Section 130 of the Customs Act, 1962, to set aside the impugned order of the CESTAT in common final order No.40323-40332/2019, dated 19.02.2019, in Order in Appeals C/40686/2016.

For Appellant : Mr.R.Nandakumar
Senior Standing Counsel for GST & Customs

For Respondent : Mr.N.Viswanathan

C.M.A.(MD) No.1439 of 2024:

The Commissioner of Customs
Custom House
New Harbour Estate
Tuticorin-628 004

... Appellant

-vs-



C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024

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M/s.P.S.S.Jayam & Co.,
97G/4, Teacher's Colony
Palayamkottai Road
Tuticorin-628 008

... Respondent

PRAYER: Civil Miscellaneous Appeal is filed under Section 130 of the Customs Act, 1962, to set aside the impugned order of the CESTAT in common final order No.40323-40332/2019, dated 19.02.2019, in Order in Appeals C/40713/2016.

For Appellant : Mr.R.Nandakumar
Senior Standing Counsel for GST & Customs

For Respondent : Mr.N.Viswanathan

COMMON JUDGMENT

DR.G.JAYACHANDRAN, J.
AND
R.POORNIMA, J.

Learned Senior Standing Counsel appearing for the appellant has given a letter, dated 14.02.2025, to the Registry, for listing these civil miscellaneous appeals under the caption “For Withdrawal”, on account of the change in the National Litigation Policy.



C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of 2024

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2. Accordingly, these civil miscellaneous appeals are listed today under the caption “For Withdrawal” and today, the learned Senior Standing Counsel appearing for the appellant has also made an endorsement seeking permission of this Court to withdraw these civil miscellaneous appeals.

3. Recording the same, these civil miscellaneous appeals are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

[G.J., J.] [R.P., J.]

21.02.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:

- 1.The Presiding Officer,
Customs, Excise and
Service Tax Appellate Tribunal,
Chennai.
- 2.The Record Keeper,
Vernacular Section,
Madurai Bench of Madras High Court,
Madurai.



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**C.M.A.(MD) Nos.1431, 1432, 1435 & 1439 of
2024**

DR.G.JAYACHANDRAN, J.
AND
R.POORNIMA, J.

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**C.M.A.(MD) Nos.1431, 1432, 1435 &
1439 of 2024**
and
**C.M.P.(MD) Nos.15399, 15400, 15404
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21.02.2025