



C.M.A(MD)No.1725 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 03.01.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MRS.JUSTICE S.SRIMATHY**

**C.M.A(MD)No.1725 of 2024
and
C.M.P(MD)No.18555 of 2024**

The Commissioner of Customs,
Customs House,
New Harbour Estate,
Tuticorin – 628 004.

... Appellant /
Respondent

Vs.

M/s.Tower Steels Limited,
C-21, Sidco Industrial Estate,
Kappalur,
Madurai – 625 008,
Tamil Nadu.

... Respondent /
Petitioner

Prayer: Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, 1962 to allow the appeal and set aside the impugned common final order No.43153 of 2017 passed by the CESTAT, Chennai dated 18.12.2017.

For Petitioner : Mr.N.Dilipkumar
Standing Counsel



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ORDER

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Heard the learned Standing Counsel appearing for the appellant.

2.It is not in dispute that the issue raised in this civil miscellaneous appeal is squarely covered by the decision of the Hon'ble Supreme Court reported in *(2024) 24 Centax 117 (S.C.) (Commissioner of Customs Vs. M/s.Canon India Private Limited)*.

3.Respectfully applying the said decision, we set aside the impugned order passed by CESTAT Chennai. The matter is remitted to the file of the CESTAT, Chennai for passing orders on merits and in accordance with law.

4.This Civil Miscellaneous Appeal is allowed on these terms. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

[G.R.S., J.] [S.S.Y., J.]
03.01.2025

NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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The CESTAT,
Chennai.



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G.R.SWAMINATHAN, J

and

S.SRIMATHY, J.

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