



C.M.A(MD) No.6 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : 08.01.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MS.JUSTICE R.POORNIMA**

**C.M.A(MD) No.6 of 2025
and
C.M.P.(MD)No.116 of 2025**

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

... Appellant / Respondent

Vs.

MAT Sons,
103 Coral Merchant Street,
Mannady,
Chennai-600 001,
Tamil Nadu.

... Respondent / Appellant

PRAYER: Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, 1962, to allow the appeal and set aside the Final Order No. 40413 of 2018, dated 09.02.2018 passed by CESTAT.

For Appellant : Mr.N.Dilipkumar



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(Order of the Court was made by **G.R.SWAMINATHAN, J.**)

Heard.

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. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S., J.) (R.P., J.)
08.01.2025

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

The CESTAT,
Chennai

Copy To:

The Section Officer,
ER/VR Section,
Madurai Bench of Madras High Court,
Madurai.



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