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

+ **CUSAA 53/2025 & CM APPL. 24538/2025**

MAGGIE MARKETING PRIVATE LIMITEDAppellant

Through: Mr. Priyojeet Chatterjee and Mr.
Sandeep Chilana, Advs. (M:
9985301035)

versus

COMMISSIONER OF CUSTOMS (EXPORT) & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr.
Ritwik Saha & Mr. Umang Mishra,
Advs. (M: 9958846148)
Mr. Anurag Ojha Sr. Standing Counsel
with Mr. Subham Kumar and Dipak
Raj, Advs. for R-1&2.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **30.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 24538/2025 in CUSAA 53/2025

2. The present application has been filed seeking modification of the order dated 25th March, 2025 for extension of the time to file additional grounds/affidavit of appeal before the Customs Excise and Service Tax Appellate Tribunal. The relevant portion of the said order reads as under:

“10. Ld. Counsel for the Respondent has now obtained instructions and submits that the matter may be remanded to CESTAT. In the opinion of this Court,

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considering the fact that a provisional assessment was done and the Appellant has in fact deposited a sum of Rs. 2.80 crores, the Court is inclined to give the Appellant an opportunity to file a reply on merits.

11. The impugned Order-in-Appeal dated 21st August, 2024 shall stand set aside. The appeals be restored to the original position before CESTAT. The matter shall now proceed on merits before the CESTAT.

12. In respect of the allegations against the Appellants in the SCN and the Order-in-Original dated 29th June, 2021, the Appellants are given an opportunity to file their stand by way of an affidavit within a period of one month from today.”

3. In terms of paragraph 12 of the order dated 25th March, 2025, the time for filing the additional grounds/affidavit is extended till 30th May, 2025.
4. The present order may be placed before the CESTAT.
5. Application is disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 30, 2025

dj/msh