



C.M.A(MD) Nos.438 and 439 of 2018

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**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 26.02.2026**

**CORAM:**

**THE HONOURABLE MR JUSTICE G.K. ILANTHIRAIYAN**

**AND**

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

**C.M.A(MD) Nos.438 and 439 of 2018**

**and**

**C.M.P(MD) Nos.5366 and 5367 of 2018**

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

... Appellant

-VS-

1.Customs, Excise and Service  
Tax Appellate Tribunal,  
South Zonal Bench,  
Shastri Bhavan, 1<sup>st</sup> Floor,  
No.26, Haddows Road,  
Chennai – 600 006.

...1<sup>st</sup> Respondent in both cases

2.Shri Tarun Salot  
M/s.K.C.Exports,  
No.273, Purasaiwakkam High Road,  
2<sup>nd</sup> Floor, Chennai – 7.

... 2<sup>nd</sup> Respondent in  
CMA(MD) No.438 of 2018



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3.Nataraj International  
No.13, Amaratala Lane,  
Kolkata – 700 001 (West Bengal)

... 2<sup>nd</sup> Respondent in  
CMA(MD) No.439 of 2018

**COMMON PRAYER:** Appeals filed under Section 130(i) of the Customs Act, 1962, to consider the above appeals and set aside the impugned orders of the Tribunal in Final Orders No.42363 of 2017, dated 26.10.2017 and No.42366 of 2017, dated 23.10.2017 and remand/restore the appeals to the CESTAT for fresh consideration of the matter on merits once the case of Mangali Impex reaches finality.

For Petitioner in both cases : No representation

### **COMMON ORDER**

(Order of the Court was made by **G.K. ILANTHIRAIYAN,J.**)

On 25.02.2026, when the matters were taken up for hearing, there was no representation on behalf of the appellant. Today also, there is no representation for the appellant.



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2.In view of the above, these Civil Miscellaneous Appeals are dismissed for default. No costs.

[G.K.I., J.]

[R.P., J.]

26.02.2026

Indu

NCC :Yes/No

Index : Yes/No

Internet: Yes/No

To

Customs, Excise and Service  
Tax Appellate Tribunal,  
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**G.K. ILANTHIRAIYAN,J.**  
**AND**  
**R. POORNIMA,J.**

Indu

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