

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

Customs Miscellaneous (ROM) Application No. 10214 of 2023

(On behalf of Appellant)

in

Customs Appeal No. 10569 of 2013

(Arising out of OIO-KDL/COMMR/55/2012-13 Dated-30/01/2013 passed by Commissioner of CUSTOMS-KANDLA)

Apc Power Private Limited

Apc House, B-2, Sector-2,
Noida, Uttar Pradesh

.....Appellant

VERSUS

C.C.-Kandla

Custom House, Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri. Parth Rachchh, Advocate for the Appellant

Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

Miscellaneous Order No. M/ 10182 /2023

DATE OF HEARING:25.08.2023

DATE OF DECISION:25.08.2023

RAJU

This Rectification of Mistake application has been filed by Apc Power Private Limited in respect of Order No. A/11091-11093/2023 dated 02.05.2023. It has been argued that while the main order grants relief on merit, the final para of the order grants relief only in respect of penalty. Learned Counsel pointed out that there was issue of confiscation and redemption fine. The final para of the order reads as under:-

"6. The finding to the contrary, by the learned Commissioner is accordingly set aside with consequential relief in penalty, as far as present appellants are concerned".

2. We have considered the submissions made. We find that while the main parts of the order grants relief on merit, para '6' does not convey the entire relief. In view of the above, para '6' may be revised as follows:-

"6. The finding to the contrary, by the learned Commissioner is accordingly set aside with consequential relief including penalty, as far as present appellants are concerned".

3. ROM application is allowed in the above terms.

(Dictated & Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PRACHI