

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10055 OF 2022

[Arising out of OIA-KDL-CUSTM-000-APP-58-59-20-21 dated 13/11/2020 passed by
Commissioner of CUSTOMS-AHMEDABAD]

MERINO PANEL PRODUCTS LTD

5, Alexandra Court, 60/1 Chowringee Road,
Kolkata, West Bangal

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Custom House, Near Balaji Temple,
Kandla, Gujarat

Respondent

WITH

CUSTOMS APPEAL NO. 10056 OF 2022

[Arising out of OIA-KDL-CUSTM-000-APP-58-59-20-21 dated 13/11/2020 passed by
Commissioner of CUSTOMS-AHMEDABAD]

MERINO INDUSTRIES LTD

Village Achega Po Hapur
Hapur, UP

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Custom House, Near Balaji Temple,
Kandla, Gujarat

Respondent

Appearance:

Shri S Sunil, Advocate for the Appellant

Shri Neilprakash Makwana, Superintendent (AR)for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 11075-11076/2025

Date of Hearing : 30/10/2025
Date of Decision : 30/10/2025

Dr. AJAYA KRISHNA VISHVESHA

The application has been filed on behalf of the learned Counsel for the
appellant with the prayer that the above appeals have been filed challenging

the orders of the Commissioner of Customs (Appeal) dated 13th November, 2020 by which he has rejected the application for interest. The refund of interest was claimed on the basis of decision of Hon'ble Gujarat High Court in Maxim Tubes Corporation Pvt Ltd vs. Union of India, 2019 (368 ELT 337). The decision of Hon'ble Gujarat High Court has now been reversed by the Hon'ble Apex Court in Union of India vs. Cosmos Films Ltd, 2023 (72) GSTL 417.A. As the issue regarding pre import condition has now been decided in favour of the revenue, the appellant's claim to interest shall no longer survive. The appellant, therefore, seeks withdrawal of both the appeals in the light of the decision of the Hon'ble Apex Court in Union of India vs. Cosmos Films Ltd.

2. The learned Authorised Representative submitted that he has no objection if the appellant wants to withdraw these appeals.

3. The appeals are permitted to be withdrawn. Accordingly, the appeals are dismissed as withdrawn.

(Dictated and pronounced in the open Court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)