

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 20882 of 2017
Customs Cross Objection No. 20449 of 2017**

(Arising out of Order-in-Appeal No. 42/2017 dated 20.01.2017
passed by the Commissioner of Customs (Appeals), Bengaluru.)

Commissioner of Customs,
New Customs House, Panambur,
Mangaluru.

Appellant(s)

VERSUS

M/s. JSW Steel Limited,
JSW Centre, Bandra Kurla Complex,
Mumbai - 400 051.

Respondent(s)

APPEARANCE:

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Appellant

Mr. M.S. Nagaraja, Advocate for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 21917 /2025

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

DR. D.M. MISRA

This appeal is filed by the Revenue against Order-in-Appeal No. 42/2017 dated 20.01.2017 passed by the Commissioner of Customs (Appeals), Bengaluru.

2. Briefly stated the facts of the case are that the respondent had imported 12 consignments of coal from M/s. JSW International Tradecorp Pvt. Ltd., Singapore through Mangalore

Port. The goods were allowed clearance on provisional assessment on payment of 1% extra duty deposit. Later, the cases were referred to Special Valuation Branch, Mumbai which accepted the transaction value; thus the respondent are eligible for the refund and consequently, they have filed a refund claim of 1% extra duty paid on 21.04.2016 with Assistant Commissioner, Mangalore. The refund claim was rejected on the basis that some investigation is being made by DRI Nagpur against the respondent. Aggrieved by the said order, the respondent filed appeal before the learned Commissioner (Appeals), who remanded the matter to the adjudicating authority holding that pending investigation by DRI cannot be a ground to deny refund. Consequently, adjudicating authority, after finalisation of the assessment, allowed the refund vide order dated 02.01.2018 and the respondent received the refund also and that order has attained finality since no appeal has been filed by the Revenue.

2. Learned advocate for the respondent submits that the present appeal filed by the Revenue is infructuous. Learned AR for the Revenue does not dispute the facts. Consequently, the Revenue's appeal is dismissed being infructuous. Cross objections filed by the respondent also get disposed off.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Gb/Raja...