IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

REGIONAL BENCH – COURT NO. III

Customs Misc. Application No. 40065 of 2019
(On behalf of the Respondent)
in
Customs Appeal No. 40191 of 2014

(Arising out of Order-in-Appeal C. Cus. No. 1565/2013 dated 31.10.2013 passed by the Commissioner of Customs (Appeals), Chennai)

Commissioner of Customs (Air),Chennai
Export complex
Chennai. **Appellant**

Vs.

M/s. Ingram Micro India Ltd.
CIPET Hostel Road
TVK Industrial Estate
MF 7, Ekkaduthangal, Guindy
Chennai – 600 032. **Respondent**

APPEARANCE:-

Shri B. Balamurugan, AC (AR) for the Appellant
Shri S. Murugappan, Advocate for the Applicant / Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Misc. Order No. *40216 / 2019*

Date of hearing: 27.03.2019
Date of decision: 27.03.2019

PER MS. SULEKHA BEEVI C.S.

The above ROM application is filed by the respondent seeking rectification of errors in the final order passed by the Tribunal dated 16.11.2018.

2. On behalf of the respondent, ld. counsel Shri S. Murugappan submitted that the last but one line in para 6 of impugned final order, the Tribunal has referred to the appeal filed by M/s. Fortune Marketing Ltd. before the Apex Court to be dismissed as withdrawn

on 13.1.2017. He submitted that the appeal filed by Fortune Marketing Ltd. was dismissed by the Apex Court and it was not dismissed as withdrawn. In fact, the appeal filed by M/s. Ingram Micro India Ltd., the respondents herein, had been dismissed as withdrawn on 3.3.2017. Further, in para 12 also, it is seen stated that the appeal filed by M/s. Fortune Marketing Ltd. was dismissed as withdrawn pursuant to their ROM filed before Tribunal being allowed. The appeal filed by Fortune Marketing Ltd. having been dismissed and not dismissed as withdrawn, the error which is apparent on the face of record requires rectification.

3. The ld. AR Shri B. Balamurugan appeared for the department. He submitted that the only error is the observation of the Tribunal that the appeal filed by Fortune Marketing Ltd. has been dismissed as withdrawn. The words "withdrawn" if deleted, the rectification would be proper.

4. Heard both sides.

5. On perusal of the impugned order, it is seen that the Tribunal in para 6 as well as in para 12 has noted that the appeal filed by Fortune Marketing Ltd. before the Apex Court was dismissed as withdrawn on 13.1.2017. On perusal of the order produced by the ld. counsel, we are convinced that this is an error apparent on the face of record. We therefore hold that the same is to be rectified. The impugned order is modified to the extent of deleting the words "as withdrawn" in para 6 and 12. The last sentence in para 6 is consequently deleted. The ROM application is allowed in the above terms.

(Dictated and pronounced in open Court)

(SULEKHA BEEVI C.S.)
Member (Judicial)

(MADHU MOHAN DAMODHAR)
Member (Technical)

Rex