

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

REGIONAL BENCH – COURT NO. III

Customs Misc. Application No. 42134 of 2018
in
Customs Appeal No. 42154 of 2017

(Arising out of Order-in-Appeal C.Cus. I No. 127/2017 dated 14.7.2017 passed by the Commissioner of Customs, (Appeals), Chennai)

M/s. Volex Interconnect (India) Pvt. Ltd.

22/1A, First Street
Kazura Gardens, Neelankarai
Chennai – 600 041

Appellant

Vs.

Commissioner of Customs

ACC Integrated Air Export complex
Meenambakkam
Chennai – 600 027

Respondent

APPEARANCE:-

Shri Srinivasan, Consultant for the Appellant
Shri B. Balamurugan, AC (AR) for the Respondent

CORAM

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

Misc. Order No. 40218 / 2019

Date of hearing: 28.03.2019

Date of decision: 28.03.2019

PER MS. SULEKHA BEEVI C.S.

The above early hearing application is filed by the appellant seeking early hearing of the appeal on the ground that the issue stands covered.

2. The Id. consultant Shri Srinivasan submitted that the very same issue was considered by the Tribunal in the appellant's own case imported through Chennai Seaport and the same has been decided in

favour of the appellant. In the present appeal, the import is through air cargo. He pleaded that since the issue stands covered, the appeal may be taken out of turn.

3. The Id. AR Shri Jagan Babu appeared on behalf of the respondent.

4. After hearing both sides and also considering the submission of the Id. consultant, prima facie, the issue stands covered. The early hearing application is allowed. Registry to list the appeal for hearing on 17.6.2019.

(Dictated and pronounced in open Court)

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

(MADHU MOHAN DAMODHAR)
Member (Technical)

Rex