

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI**

**Application No.C/COD/40079/2017 &
Appeal No.C/40229/2017**

[Arising out of Order-in-Original No.45838/2016 dt. 21.03.2016
passed by the Commissioner of Customs, Chennai-II]

Kwality Impex

Appellant

Versus

Commissioner of Customs, Chennai

Respondent

Appearance:

Shri G. Vijayabalan, Advocate
For the Appellant

Shri R. Subramaniyan, AC (AR)
For the Respondent

CORAM :

Hon'ble Shri D.N. Panda, Judicial Member

Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of hearing / decision : 16.03.2017

FINAL ORDER No. 40495/2017

Per D.N. Panda

Appellant without seeking legal remedy before Tribunal had approached the Hon'ble High Court of Madras in W.P.No.21753 of 2006. But that was dismissed on the ground that appeal remedy is available before Tribunal against the order impugned on the dispute. Being aggrieved by the order passed in the writ petition, appellant was in



Writ Appeal No.1172 of 2016 before the Division Bench of the Madras High Court.

2. *In appeal,*
The order passed by learned single Judge was confirmed holding that appellant should approach the Tribunal within 30 days of receipt of copy of the order. The present appeal has been filed beyond the directed period. Therefore, MA (COD) is not entertainable for which both MA (COD) and the appeal stand dismissed.

(Dictated and pronounced in open court)

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(Madhu Mohan Damodhar)
Technical Member

 16/3/2017

(D.N. Panda)
Judicial Member

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारम / (CESTAT)
चेन्नै / Chennai