

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 573 of 2009

(Arising out of the Order-in-Original No. 07/Commr.JMS/2009 dated 27.04.2009 passed by the Commissioner of Customs (Preventive), New Delhi)

Commissioner of Customs (Preventive)-Appellant

New Customs House, Near IGI Airport
New Delhi

Versus

Capt. Dhirendra Kumar Chand,Respondent

Director of GVHL
Sunder Villa, B-34, 3rd Floor, 19, SV Road
Santacruz (W), Mumbai

APPEARANCE:

Shri PRV Ramanan, Special Counsel and Shri Rakesh Kumar, Authorized Representative of the Department
None for the Respondent

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 12.09.2024

FINAL ORDER NO. 58591/2024

JUSTICE DILIP GUPTA:

The department has filed this appeal to assail the order dated 27.04.2009 passed by the Commissioner (Preventive), New Delhi dropping the proceedings initiated by show cause notice dated 06.08.2008 against Captain Dhirendra Kumar Chand¹, the Director of M/s Global Vetra Helicorp Ltd.

2. This order dated 27.04.2009 was also assailed by M/s Global Vetra Helicorp Ltd. in Customs Appeal No. 415 of 2009. The department had

¹ the respondent

also filed 08 other appeals against the dropping of demands by the aforesaid order dated 27.04.2009. The issue that had arisen for consideration before Tribunal in Customs Appeal No. 415 of 2009 was whether condition no. 104 to exemption notification dated 03.05.2007 had been violated. The Tribunal, by a detailed order dated 22.09.2022, set aside the demand confirmed by the Commissioner against M/s Global Vetra Helicorp Ltd. and, therefore, allowed Customs Appeal No. 415 of 2009. The appeals filed by the Department against the dropping of the demands against individual Directors were also dismissed. This appeal seeks the quashing of the same order dated 27.04.2009. It appears that this appeal was not listed when the other appeals were heard.

3. Shri P.R.V. Ramanan, learned special counsel appearing for the department has very fairly stated that the issue involved in this appeal is covered by the decision of the Tribunal rendered on 22.09.2022 in Customs Appeal No. 415 of 2009.

4. This appeal filed by the department, for the reasons stated in the order dated 22.09.2022 in Customs Appeal No. 415 of 2009, therefore, deserves to be dismissed and is dismissed.

(Order dictated and pronounced in Open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)