

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**New Delhi**

PRINCIPAL BENCH – COURT NO.4

**Customs Appeal No. 51919 Of 2024**

[Arising out of Order-in-Appeal No. CC(A) CUS/D-II/TKDE/133/2024-25 dated 20.06.2024 passed by the Commissioner (Appeals) of Customs, New Delhi]

**Consolidated Coin Company Private Limited** : **Appellant**  
13/2, Mathura Road, Faridabad, Haryana-121003

Versus

**Commissioner of Customs, (General)** : **Respondent**  
Inland Container Depot, Tughlakabad  
New Delhi-110026

**APPEARANCE:**

Shri Gurdeep Singh, Shri Jaideep Singh, Shri Rajesh Kumar and Shri Pratik Kumar, Advocates for the Appellant

Shri Rajesh Singh, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE MR. C. J. MATHEW, MEMBER (TECHNICAL)**  
**HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER No. 51921/2025**

Date of Hearing:17.12.2025  
Date of Decision:17.12.2025

**C. J. MATHEW**

This appeal lies against order<sup>1</sup> of Commissioner of Customs (Appeals), New Delhi upholding confiscation of goods, valued at ₹ 10,83,51,837/-, under section 113 of Customs Act, 1962 with option to redeem on payment of fine of ₹ 5,00,000/- under section 125 of Customs Act, 1962 and penalty under section 114 (iii) of Customs Act, 1962 imposed by the original authority while disallowing refund of Rs. 1,99,28,229/-, discharged as 'integrated goods and service tax (IGST)' on goods exported *vide* shipping bill no. 9555744/08.04.2022, no. 9555976/08.04.2022, no. 9555712/08.04.2022, no.

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1 [order-in-appeal no. CC(A) CUS/D-II/TKDE/133/2024-25 dated 20.06.2024]

9583222/09.04.2022, no. 9583218/09.04.2022, no. 9583302/09.04.2022 and no. 9583222/09.04.2022.

2. Learned Counsel for appellant made a very limited submission that, in accordance with the decision of Hon'ble High Court of Delhi in **Vinayak International Housewares Private Limited & others v. Union of India & Ors.**<sup>2</sup> all proceedings, pending either at notice stage or at appellate stage, are to be treated as *non est*, as set out thus

**18.** .....

***(iv) All pending SCNs, orders and even appeals filed against orders would not be transactions passed and closed and therefore, the proceedings cannot continue under Rule 96(10) of the CGST rules. The benefit of omission of Rule 96(10) of the CGST rule sought to be extended to all pending proceedings including appeals.***

3. We have heard Learned Authorized Representative.

4. As the issue is limited to the consequences of show cause notice which was confirmed in order of original authority, and limited by the first appellate authority to confiscation, fine and penalty *supra*, the decision of Hon'ble High Court of Delhi would apply to set aside the redemption fine and penalty for allowing the appeal to that extent.

(Order dictated and pronounced in the open Court)

**(C. J. MATHEW)  
MEMBER (TECHNICAL)**

**(AJAY SHARMA)  
MEMBER (JUDICIAL)**

G.Y.