

IN THE HIGH COURT OF DELHI

Case Tracker

AV AGRO PRODUCTS LTD Vs CC &  
CE [CESTAT]

CUSAA 184/2019

**M/s A V AGRO PRODUCTS PVT LTD**

**Vs**

**COMMISSIONER OF CENTRAL EXCISE DELHI-1**

**S Muralidhar & I S Mehta, JJ**

**Dated: May 22, 2019**

**Appellant Rep by: Mr Arjun Prasad Sinha, Adv. with Mr R Santhanam, Adv.**

**Respondent Rep by: Mr Harpreet Singh, Sr. Standing Counsel with Ms Suhani Mathur, Adv.**

**Cus - The appeal is directed against an order passed by Tribunal in *2018-TIOL-2015-CESTAT-DEL* - The impugned order is a common order passed in aforementioned appeal as well as the appeal of co-noticees - Two of appeals filed by co-noticees in this Court being *Customs Appeal by Mr. Rohit Agarwalas* well as *Genex Foods (P) Ltd.* were allowed by this Court by a detailed order dated 15th May 2019 setting aside the impugned orders dated 5th June 2018 and 21st February 2019 of Tribunal and restoring the appeals to the file of Tribunal for a fresh consideration uninfluenced by aforementioned two orders - For the reasons already stated in aforementioned order dated 15th May 2019 the impugned orders dated 5th June 2018 and 21st February 2019 by Tribunal are hereby set aside: HC**

**Appeal allowed**

**Case law cited:**

***Customs Appeal Nos. 181/2019 and 184/2019 by Mr. Rohit Agarwal as well as Genex Foods (P) Ltd... Para 5***

**JUDGEMENT**

**CM APPL. 24604/2019 (for exemption)**

**1. Allowed, subject to all just exceptions.**

**CM APPL. 24605/2019 (for delay)**

**2. For the reasons explained in the application, the delay in filing the appeal is condoned and the application is allowed.**

**CUSAA 184/2019 & CM APPL. 24603/2019 (for stay)**

**3. Notice. Mr. Harpreet Singh, learned counsel, accepts notice on behalf of the Respondent.**

**4. This appeal is directed against an order dated 5th June 2018 passed by the Customs, Excise and Service Tax Appellate Tribunal ('CESTAT') in Customs Appeal No. C/361-363/2010 (SM) = **2018-TIOL-2015-CESTAT-DEL**.**

**5. At the outset, it requires to be noticed that the impugned order is a common order passed in the aforementioned appeal as well as the appeal of the co-noticees. Two of the appeals filed by the co-noticees in this Court being *Customs Appeal Nos. 181/2019 and 184/2019 by Mr. Rohit Agarwal as well as Genex Foods (P) Ltd.* were allowed by this Court by a detailed order dated 15th May 2019 setting aside the impugned orders dated 5th June 2018 and 21st February 2019 of the CESTAT and restoring the appeals to the file of CESTAT for a fresh consideration uninfluenced by the aforementioned two orders.**

**6. For the reasons already stated in the aforementioned order dated 15th May 2019 in Customs Appeal Nos. 181/2019 and 184/2019 the impugned orders dated 5th June 2018 and 21st February 2019 by the CESTAT in the**

**present case are hereby set aside. Customs Appeal No. C/361-363/2010 is restored to the file of the CESTAT for a fresh decision in accordance with law.**

**7. The appeal is allowed. The application is disposed of.**