

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

Customs Miscellaneous Application No.40903 of 2024 (Stay)

Customs Miscellaneous Application No.40904 of 2024 (EH)

in

Customs Appeal Nos. 40466 of 2023

(Arising out of Order-in-Original No.101760/2023 dated 03.05.2023 passed by
Commissioner of Customs (General), Chennai)

Commissioner of Customs

Chennai II (Imports),
Custom House, Chennai – 600 001.

VERSUS

..... Appellant

M/s. Pratik International,

No.5, Mclean Street,
2nd Floor, Broadway, Chennai 600 001.

...Respondent

APPEARANCE :

Shri. M. Selvakumar, Authorized Representative for the Appellant

Shri. S. Sankaravadivelu, Advocate for the Respondent

CORAM :

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

MISCELLANEOUS ORDER Nos.40235-40236/2025

DATE OF HEARING/DECISION: 04.03.2025

Per: M. Ajit Kumar

Heard both sides. The appellant has filed the miscellaneous application seeking a stay of the impugned order and an out of turn early hearing of the appeal. The Ld. Advocate for the appellant stated that as per the judgement of the Tribunal in C.C. (Import), ACC Sahar, Mumbai Vs. Parksons Packaging Ltd., 2015 (326) ELT 177 (Tri. Mumbai) from 06.08.2014 there is no provision under the new Section 129E that provides for stay by the Tribunal.

2. We are satisfied that the appellant has made out a prima facie case for granting early hearing and accordingly we allow the miscellaneous application filed for early hearing. Stay application is dismissed in line with the judgement in Parksons Packaging Ltd., (supra). Registry to list this case for hearing on 11.06.2025.

(Order dictated and pronounced in court)

(AJAYAN T.V)
Member (Judicial)

(M. AJIT KUMAR)
Member (Technical)

psd