

S.P. Mehta Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-20-1998

Reported in : (1999)(105)ELT176TriDel

Appellant : S.P. Mehta

Respondent : Collector of Customs

Judgement :

1. This is an application for early hearing of a customs appeal filed in October, 1997. Customs appeals filed in 1995 are being included in the hearing list presently. The car imported has been cleared, though at the enhanced value. There are two submissions made on behalf of the appellant, they are that the appellant is old and sick and the car cannot be sold for three years from the date of import and the excess duty paid by the appellant is blocked up with the Department. We questioned the appellant who is present who complained of back pain and defective eye sight. He also stated that several members of his family died before the age of 65. The appellant is now 62 years old. We do not think this provides a ground for early hearing. The vehicle has already been cleared.

2. In the above circumstances, we do not think any ground has been made out for early hearing at this stage. It is open to the appellant to renew the request after six months. The application is dismissed.