

**Vipul A. Shah Vs. Commissioner of Customs**

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**SooperKanoon Citation :** [sooperkanoon.com/39064](http://sooperkanoon.com/39064)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** May-13-2005

**Reported in :** (2005)(188)ELT84TriDel

**Judge :** S Kang, Vice-

**Appellant :** Vipul A. Shah

**Respondent :** Commissioner of Customs

**Judgement :**

2. The applicant filed this application for rectification of mistake in the Final Order. The contention of the applicant is that they are entitled for interest on the delayed refund.

3. I find that the refund claim of the applicant was rejected by the adjudicating authority and on appeal filed by the applicant the Commissioner (Appeals) allowed the refund on the ground that the refund was in respect of the earlier order-in-appeal dated 13-4-99. In the ROM application, the only contention of the applicant is that no order is passed in respect of the interest on the delayed sanction of refund as provided under Section 27 of Customs Act, 1962. The applicant can approach the appropriate authority for claim of the statutory interest and the appropriate authority will decide the claim of the applicant in accordance with law. As the claim filed by the applicant in the present application is a statutory relief, therefore, by not mentioning in the impugned order cannot be termed as mistake. I find no mistake apparent on record which requires rectification. The

ROM is dismissed.

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