

HIGH COURT OF ANDHRA PRADESH::AT AMARAVATI

MAIN CASE No. C.E.A.No.23 of 2025

PROCEEDING SHEET

Sl. No	DATE	ORDER	OFFICE NOTE
1.	21.08.2025	<u>DEV,J & AHHS,J</u> <u>C.E.A.No.23 of 2025</u> Heard. In view of the following substantial questions of law raised at Paragraph Nos.(i) and (ii) of the grounds of appeal, as hereinunder: (i) Whether the Hon'ble CESTAT is right in holding that no case of malafide is made out against the importer, particularly when they deliberately resorted to willful mis-statement/mis-declaration by quoting Customs Notification No.18/2015 instead of No.21/2015 in the bill of entry and submitted physical copy of an incorrect Advance Authorization though knowing fully well that the same has been amended by the DGFT subsequently and deliberately resorted to suppression of facts by not disclosing regarding the amendment? (ii) Whether the Hon'ble CESTAT is right in holding the demand is not invokable by invoking extended period of limitation, particularly when	

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		all the ingredients under Section 28(4) for invocation of extended period of limitation such as willful mis-statement and suppression of facts, were met and especially when it is a case of investigation? Admit. Issue notice to the respondent. Post the matter on 18.09.2025. _____ DEV, J _____ AHHS,J <u>I.A.No.1 of 2025</u> Heard. Being satisfied with the reasons stated in the accompanying affidavit, this petition is ordered, condoning the delay of 300 days in representing the main Appeal. _____ DEV, J _____ AHHS,J <u>I.A.No.2 of 2025</u> Dispensed with for the present. _____ DEV, J _____ AHHS,J	
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		<u>I.A.No.3 of 2025</u> Heard learned counsel for the appellant and perused the material available on record. <i>Status-quo</i> shall be maintained in all respects. DEV, J AHHS,J	
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