

OD-3

ORDER SHEET
GA 2 OF 2019
CUSTA 37 OF 2019
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Customs)
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS (PREVENTIVE)
Versus
M/S. ASHOKA ENTERPRISE

BEFORE:
The Hon'ble JUSTICE I. P. MUKERJI
The Hon'ble JUSTICE KAUSIK CHANDA
Date : 17TH December, 2020.

Appearance :
Mr. K. K. Maiti, Adv.
Mr. B. P. Banerjee, Adv.
...For the appellant

The Court : Affidavit-of-service filed in Court today is taken on record.

None appears for the respondent.

It appears from the impugned order of the tribunal that it has not considered the instruction dated 19th December, 2015 of the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance making a modification of the earlier instruction dated 17th August, 2011 by adding sub-clause (c) to paragraph 3 thereof as follows :-

“Classification and refunds issues which are of legal and/or recurring nature.”

It appears from the case made out before the adjudication authorities that the question of classification of goods was involved.

In those circumstances, the impugned order of the tribunal dated 8th March, 2019 is set aside. The appeal is remanded to the tribunal to dispose of the same on merits as expeditiously as possible.

The appeal (CUSTA No.37 of 2019) and the connected application (GA No.2 of 2019) are disposed of.

(I. P. MUKERJI, J.)

(KAUSIK CHANDA, J.)