

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

CUSTA/44/2018
IA NO:GA/1/2018 (OLD NO:GA/1870/2018)
(Through Video Conferencing)

THE COMMISSIONER OF CUSTOMS (PREVENTIVE), KOLKATA
... Appellant(s)

Through : Mr. K.K. Maiti, Advocate

v/s

M/s. BABA TRADERS

....Respondent(s)

Through : None.

Coram : HON'BLE MR. JUSTICE RAJESH BINDAL, JUDGE

HON'BLE MR. JUSTICE ANIRUDDHA ROY, JUDGE

O R D E R

1. Present appeal has been filed by the Revenue against the order being No.MO/75413 – 75414/FO/78114 – 78148/2017 dated November 28, 2017 by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata, East Zonal Bench, Kolkata in Appeal No.C/76357/2017 as well as the order dated March 22, 2018 passed by the learned Tribunal in Miscellaneous Application raising substantial questions of law as enumerated in the appeal.

2. At the very outset, learned counsel for the parties point out that there were bunch of appeals decided by the Tribunal involving identical issues. 19 appeals filed by the Revenue came up for consideration before this Court and were dismissed as not maintainable, considering the fact that the issue regarding valuation of the goods imported was involved. The main order was passed in

CUSTA 14 of 2018 [The Commissioner of Customs (Preventive), Kolkata v. M/s. Supari Trading Corporation] on April 17, 2019. The prayer is that identical issue is involved in the present appeal, hence the same be also disposed of in terms thereof.

3. After hearing the learned counsel for the parties and considering the issue noticed above, the present appeal is disposed of in terms of earlier order passed in M/s. Supari Trading Corporation's case (Supra).

KOLKATA
12.02.2021
akg/(GH)

(ANIRUDDHA ROY)
JUDGE

(RAJESH BINDAL)
JUDGE