

HIGH COURT AT CALCUTTA
(Original Side)

CUSTA No.30 of 2019
IA No.GA 2/2019
GA No.2490 of 2019 (Old)
(Through Video Conferencing)

The Commissioner of Customs (Preventive), Kolkata

... Appellant(s)

Through : Mr. K. K. Maiti,
Mr. Aishwarya Rajyashree, Advocates.

v/s

M/s. Balaji Multiplex Private Limited

....Respondent(s)

Through : Mr. Arijit Chakraborty,
Mr. N. K. Chowdhury, Advocates

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.FO/75873-75875/2018 and MO/75576-75577/2018 dated May 1, 2018 by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata, Eastern Zonal Bench, Kolkata in Appeal No.76494/17 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
12.01.2021
akg/s. kumar

(ANIRUDDHA ROY)
JUDGE

(RAJESH BINDAL)
JUDGE