

**HIGH COURT AT CALCUTTA**  
(ORIGINAL SIDE)

CUSTA/39/2019  
I.A. NO: GA/1/2019 (OLD NO:GA/2960/2019)  
GA/2/2019 (OLD NO:GA/2961/2019)  
(Through Video Conferencing)

THE COMMISSIONER OF CUSTOMS (PREVENTIVE), W.B.,  
KOLKATA

....Appellant(s)

Through: Mr. Amitabrata Roy, Advocate.

v/s

M/s. GANAPATI EXIM

....Respondent(s)

Through: Mr. T.K. Mitra, Advocate

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

**HON'BLE MR. JUSTICE ANIRUDDHA ROY, JUDGE**

**O R D E R**

**I.A. NO: GA/1/2019 (Old No.2960/2019)**

1. Learned Counsel on behalf of the appellant prays for condonation of delay of 388 days in filing the present appeal. Learned Counsel for the non applicant does not have any objection to the condonation of delay.

2. The application is allowed. Delay of 388 days in filing the appeal is condoned.

**CUSTA/39/2019**

3. Learned Counsel for the parties submitted that issues raised in the present appeal are covered by order dated April 17, 2019 passed in

CUSTA/14/29018, [The Commissioner of Customs (Preventive), Kolkata Vs. M/s. Supari Trading Corporation] whereby the appeal filed by the Revenue was held to be not maintainable as it involves the issue regarding valuation of the goods imported. The same was dismissed with liberty to Revenue to avail of its appropriate remedy.

4. In view of the aforesaid submission by the learned Counsel for the parties the present appeal is disposed of in terms of the order passed in M/s. Supari Trading Corporation's Case (supra).

KOLKATA  
25.02.2021  
GH/akg.

**(ANIRUDDHA ROY)**  
**JUDGE**

**(RAJESH BINDAL)**  
**JUDGE**