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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CUSTA/4/2012

COMMISSIONER OF CUSTOMS (PORT)
VS.
M/S. BANDANA OVERSEAS

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : February 16, 2022.

[Via Video Conference]

Appearance :
Mr. Somnath Ganguli, Adv.
Mr. Bhaskar Prasad Banerjee, Adv.
Ms. Priyamvada Singh, Adv.
Ms. Sabnam Basu, Adv.
... for the appellant

The Court : This appeal filed by the revenue under Section 130 of the Customs Act, 1962 (the Act) is directed against the order dated 16th February, 2012 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata (Tribunal) in order No. A-129/Kol/2012.

On a perusal of the order impugned before us we find that the issue pertains to a classification dispute. In terms of Section 130(1) of the Act, an appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment, if the High Court is satisfied that the case involves a substantial question of law. Thus, this Court cannot entertain an appeal which pertains to the rate of duty or the value of the goods which is known as a classification issue. Therefore, this appeal is dismissed as not maintainable and we grant liberty to the appellant/revenue to file the appeal before the appropriate forum under the Act.

The original certified copy of the order passed by the Tribunal shall be returned to the learned counsel appearing for the appellant/revenue upon furnishing a photostat copy of the same.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH