

IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION (CUSTOMS)  
ORIGINAL SIDE

RVWO/26/2023  
IA NO: GA/1/2023  
M/S SAVITRI SALES PVT LTD.  
VS  
COMMISSIONER OF CUSTOMS  
(PREVENTIVE) W.B. , KOLKATA

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM  
And  
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA  
Date : 7<sup>th</sup> August, 2023

Appearance :  
*Mr. Arijit Chakrabarti, Adv.*  
*Mr. Nilotpal Chowdhury, Adv.*  
*Mr. Deepak Sharma, Adv.*  
*...for appellant*  
*Mr. Bhaskar Prasad Banerjee, Adv.*  
*Ms. A. Rajyashree, Adv.*  
*....for respondent*

The Court : - Heard learned Counsel on either sides.

There is a delay of 157 days in filing the appeal.

After having perused the averments set out in the affidavit in support of the condone delay petition we find sufficient cause has been shown for not preferring the appeal within the period of limitation. Hence, the application for condonation of delay is allowed. The delay in filing the appeal is condoned.

This review application has been filed by the assessee to review the judgment and order in CUSTA/31/2018 dated 4.11.2022. After elaborately hearing the submission of the learned Advocate for the appellant we find that the argument advanced in this review application is in fact an attempt to canvass the merits of the case. It is settled legal position that review application is not an appeal in disguise.

Hence, we are not inclined to entertain the review application. Accordingly, the same is dismissed.

The affidavit filed is kept on record and the reply filed is also kept on record.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.