

O-345

CUSTA/8/2018
IA No.GA/1/2018 (Old No.GA/787/2018)
GA/2/2018 (Old No.GA/788/2018)

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

COMMISSIONER OF CUSTOMS
(PREVENTIVE), WEST BENGAL

-Versus-

RAJENDRA KUMAR MIMANI ALIAS
LALA ALIAS LAL

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date :4th April, 2024

Appearance:
Mr. Uday Sankar Bhattacharya, Adv.
Mr. Abhradip Maity, Adv.
Ms. Banani Bhattacharya, Adv.
...for the appellant.

1. Heard Sri Uday Sankar Bhattacharyya, learned counsel for the appellant.
2. This appeal has been filed beyond limitation by 54 days along with a condonation of delay application being GA/787/2018. The delay in filing the appeal is condoned and the aforesaid GA/787/2018 is allowed.

Order on Appeal :

3. Affidavit of service filed in Court be taken on record.
4. This appeal has been filed challenging the order dated 26.7.2017 in Customs Appeals Nos.C/171/12, C/189/12 passed by Customs, Excise

and Service Tax Appellate Tribunal, East Regional Bench, Kolkata whereby the Tribunal has allowed the appeal of the respondent and remanded the matter to the original authorities following the orders passed in similar cases by the Tribunal.

5. The impugned order is the order of remand. We find no substantial question of law is involved in the present appeal.
6. Consequently, the appeal (CUSTA/8/2018) is dismissed. The connected application for stay also stands dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.