

O-348

CUSTA/10/2018
IA No.GA/1/2018 (Old No.GA/910/2018)
GA/2/2018 (Old No.GA/912/2018)

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

COMMISSIONER OF CUSTOMS,
PORT, KOLKATA

-Versus-

M/S. ADITYA BIRLA NUVO LTD.
ADITYA BIRLA GROUP

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

Appearance:
Mr. U. S. Bhattacharyya, Adv.
Ms. Manasi Mukherjee, Adv.
...for the appellant.

1. Heard Sri Uday Shankar Bhattacharyya, learned standing counsel for the appellant.
2. This appeal has been filed beyond limitation by 245 days along with a condonation of delay application being GA/910/2018.
3. We have perused the impugned order dated 10.2.2017 in Appeal No.C/370/2008-SM (Commissioner of Customs (Port), Kolkata vs. M/s. Aditya Birla Nuvo Ltd.) passed by the Customs, Excise & Service Tax Appellate Tribunal. From perusal of the impugned order it is evident that

the Tribunal remanded the matter to the Commissioner (Appeals) to pass an order within four months from the date of receipt of the order after affording reasonable opportunity of hearing to the respondent i.e., the Department. The present appeal has been filed much after the aforesaid period of four months granted by the Tribunal for passing the order by the Commissioner (Appeals) has expired. Learned counsel for the appellant is not able to bring on record the order passed by the Commissioner (Appeals) pursuant to the remand direction of the Tribunal.

4. The order of the Tribunal, in all probabilities, must have been complied with. Thus, we find no substantial question of law is involved in the impugned order of the Tribunal.
5. In view of the aforesaid, after condoning the delay and allowing the application being GA/910/2018, the present appeal (CUSTA/10/2018) is dismissed on the ground that no substantial question of law is involved. Consequently, the connected application for stay also stands dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)