

O-354

CUSTA/20/2018
IA No.GA/1/2018 (Old No.GA/1449/2018)

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

M/S. SWETA TRADING

-Versus-

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

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

Appearance:
Mr. Arijit Chakraborty, Adv.
Mr. Deepak Sharma, Adv.
...for the appellant

Mr. K. K. Maiti, Adv.
Ms. Aishwarya Rajyashree, Adv.
Mr. Chandra Gupta Komal, Adv.
...for the respondent..

1. Heard Sri Arijit Chakraborty, learned counsel for the appellant and Mr. Kausik Kanti Maiti, learned standing counsel for the respondent.
2. This appeal has been filed praying to set aside the order dated 30.11.2017 in Appeal No.C/75989/2015 (M/s. Sweta Trading vs. Commissioner of Customs, Prev. West Bengal, Kolkata) passed by the Customs, Excise & Service Tax Appellate Tribunal, Kolkata, East Zonal Bench, Kolkata arising from Adjudication Order No.22/CUS/CC(P)/WB/2015 dated 22.7.2015 passed by the Commissioner of Customs (Prev.) West Bengal,

Kolkata. The aforesaid order of confiscation of goods valued at Rs.76,24,800/- was passed on own argument of the appellant before the adjudicating authority that the goods in question (871 gunny bags of betel nuts) be permitted for re-export and fine and penalty may be waived. The confiscation of goods in question under Section 125 of the Customs act, 1962 was not seriously opposed before the Tribunal as well as before us. The question of confiscation has not been pressed and, instead, only the question of reduction of quantum of fine has been pressed.

3. After arguments were extensively heard, learned counsel for the appellant states that no substantial question of law is involved in the present appeal and, as such, the appeal may be dismissed on that ground.
4. In view of the aforesaid, the appeal (CUSTA/20/2018) is dismissed on the ground that no substantial question of law is involved. Pending, applications also stand dismissed.
5. It is made clear that any observation made in the body of this order shall not be treated as adverse to the appellant in any other proceedings.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)