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CUSTA/56/2018
IA No.GA/1/2018 (Old No.GA/2078/2018)

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

THE COMMISSIONER OF CUSTOMS (PREVENTIVE), KOLKATA
VERSUS
M/s. BALAJI MULTIPLEX (P) LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 10th May, 2024.

Appearance:
Mr. K. K. Maiti, Adv.
Mr. Bhaskar Prasad Banerjee, Adv.
... for the appellant.

1. Heard Sri K. K. Maiti, learned senior standing counsel assisted by Sri Bhaskar Prasad Banerjee, learned standing counsel for the appellant.
2. Learned counsel for the appellant states that the controversy involved in the present appeal is squarely covered by a judgment of this Court dated 04.12.2022 in CUSTA/31/2018 (Commissioner of Customs (Preventive) Vs. Savitri Sales Pvt. Ltd.). He further states that the aforesaid Customs Appeals No.31 of 2018 arose from the impugned common order of the Customs, Excise and Service Tax Appellate Tribunal, Kolkata (Eastern Zonal Bench, Kolkata).

3. In view of the aforesaid, this appeal (CUSTA/56/2018) is allowed in terms of the judgment and order dated 04.12.2022 passed in Customs Appeal No.31 of 2018 (Commissioner of Customs (Preventive) Vs. Savitri Sales Pvt. Ltd.).
4. Sri Gaurav Sinha, Commissioner of Customs (Preventive), West Bengal, Kolkata is personally present in Court and has filed his personal affidavit. His personal presence is exempted.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.