

ORDER

O – 320

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

CUSTA/7/2017
IA NO: GA/1/2017(Old No:GA/2370/2017)
SAKTI PADA KOLEY
VS
UNION OF INDIA & ORS

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI

AND

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 4th April 2024.

1. Case called out. None appears for the appellant to press the appeal.
2. We have also perused the impugned order dated 13.02.2017 in Appeal Nos.C/232 & 233 of 2010 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Regional Bench, Kolkata and we find that no substantial question of law is involved. The findings recorded by the Tribunal in the impugned order are findings of fact.
3. In view of the aforesaid, the appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar