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

CUSTA/19/2025
IA No. GA/1/2025

THE COMMISSIONER OF CUSTOMS (PORT), KOLKATA

VS.

M/S. SUPREME PETROCHEM LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 2nd July, 2025.

Appearance:
Mr. Uday Sankar Bhattacharya, Adv.(VC)
Mr. Tapan Bhanja, Adv.
...for the appellant.
Mr. Jitendra Motwani, Adv.(VC)
Ms. Shreya Mundhra, Adv. (VC)
Mr. Nilanjan Bhattacharya, Adv.
...for the respondent

The Court : This appeal has been filed by the Department under Section 130 of the Customs Act, 1962 (the Act) challenging the order passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata (Tribunal) dated 21.11.2024 in Final order No. 77728 of 2024.

We have heard Mr. Uday Sankar Bhattacharya, learned Advocate appearing for the appellant/Department and Mr. Jitendra Motwani, learned Advocate appearing for the respondent.

We have perused the substantial questions of law suggested by the revenue and we find from Question (a), the Department would contend that the respondent-importer has imported an item falling under Customs Tariff Item No. 29025000 through various Ports in India and have been evading customs duty by not declaring such an element of freight which should have been taken into account for the purpose of determination of assessable value and payment of customs duty in terms of Section 14 of the Act, read with Rule 10(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Section 130 of the Customs Act deals with appeal to the High Court. In terms of sub-Section (1), an appeal shall lie to the High Court from every order passed in appeal by the Appellate Tribunal on or after the first day of July, 2023 and not being an order relating to, among other things, to the determination of any question having their relation to the rate of duty of customs or to the value of the goods for the purpose of assessment, if the High Court is satisfied that the case involves a substantial question of law. Admittedly, the issue raised in this appeal by the revenue concerns the valuation of the goods in question. Therefore, there is a clear embargo in entertaining this appeal by this Court as the appeal is not maintainable in terms of Section 130(1) of the Act.

For such reason, the appeal stands dismissed.

The substantial questions of law suggested by the appellant/department are left open.

It will be well open to the Department to avail such remedies as may be available to them under the law.

After we have passed the above order, the learned Advocate appearing for the Department requested that the original certified copy of the impugned order passed by the learned Tribunal may be returned. The Department is directed to return the original certified copy of the impugned order to the learned Advocate on record for the appellant/department after retaining a photostat copy of the same.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

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