

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [CUSTOMS]
ORIGINAL SIDE

CUSTA/88/2024
M/S LUCKY GOLDSTAR COMPANY LIMITED
VS
COMMISSIONER OF CUSTOMS AIRPORT AND ADMIN KOLKATA

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 7th August, 2025.

Appearance :
Mr. B. P. Banerjee, Adv.
Mr. Bijitesh Mukherjee, Adv. ...for appellant.

The Court :- Reference may be made to the order dated 2nd July, 2025 which reads as follows :

“The Court : Mr. B. P. Banerjee, learned senior standing counsel for the respondent has raised a preliminary objection with regard to the delay in filing this appeal. The registry has mentioned that there is no delay in filing this appeal. It is seen that the impugned order was passed by the Tribunal on 22.12.2015 and copy of the same was received by the appellant on 3.9.2024 and the memorandum of appeal was presented on 1.10.2024 and, therefore, the registry was of the view that there is no delay. However, the registry has not taken note of the fact. It appears that the department missed the attention that there was a delay in applying the certified copy.

It is submitted by the learned senior standing counsel for the department that the appellant applied for certified copy of the impugned order only on 27.8.2024. Therefore, the period between 22.12.2015 to 27.8.2024 has also been reckoned for the purpose of computation of delay.

Hence, the matter be placed before the concerned officer of the department, who shall re-compute the date.

List the matter three weeks hence. Let the stay petition also be placed on record, if filed.”

When the matter was heard on 2nd July, 2025 none appeared for the appellant/assessee and the respondent/department was represented by the learned senior standing counsel. As we found that the computation of delay was incorrect, the registry was directed to re-compute the delay. Accordingly, the delay has been re-computed and there is a delay of 3026 days in filing the appeal.

No application for condonation of delay has been filed.

Even assuming, the stand taken by the appellant/assessee, delay of 3026 days is inordinate and no grounds have been made out to condone such an inordinate delay, accordingly, the appeal stands dismissed on the ground of inordinate delay.

(T.S. SIVAGNANAM, CJ)

(CHAITALI CHATTERJEE (DAS), J.)