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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/15/2026
IA NO: GA/1/2026
PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
VS
M/S.J.R.D INDUSTRIES

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 17th March, 2026

Appearance :
Mr. Bhaskar Prasad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
…for appellant.

Mr. N.K. Chowdhury, Adv.
Mr.Nilotpal Chowdhury, Adv.
Mr.Prabir Bera, Adv.
Ms. Swati Kumari Singh, Adv.
..for respondent.

The Court : Heard the learned counsel appearing for the appellant and the respondent. Heard the matter on merit and perused the Tribunal's order dated 18.7.2025. The Tribunal's order reads as under :

"1. The present appeal has been filed by the Revenue against the Order-in-Appeal No.KOL/CUS(PORT)/AA/464/2019 dated 02.07.2019 wherein the Ld. Commissioner (Appeals) has set aside the Order-in-Original dated 25.07.2014 and remanded the matter back to the lower authority for deciding the refund claim on its merits.

2. The Revenue has filed the appeal on the ground that the importer-respondent had not challenged the assessment and therefore, the respondent is not entitled to the refund. In support of their contention, the Revenue relies on the judgement of the Hon'ble Apex Court in the case of Paper Products Ltd. v. Commissioner of C.Ex. [1999 (112) E.L.T.

765 (S.C.)].

3. The respondent submits that the Ld. Commissioner (Appeals) has examined the issue and thereafter remanded the matter back to the adjudicating authority, based on the decision in the case of Micromax Informatics Ltd. v. Union of India [2016 (335) E.L.T. 446 (Del.)].

4. Heard both sides and perused the appeal records.

5. I find that the Ld. Commissioner (Appeals) has examined the issue and recorded a clear-cut finding in the impugned order in respect of his decision to remand the matter back to the original adjudicating authority to adjudicate the refund claim on merits. I do not find any infirmity in the impugned order passed by the Ld. Commissioner (Appeals). Accordingly, I uphold the impugned order passed by the Ld. Commissioner (Appeals).

6. The appeal filed by the Revenue is dismissed."

As we do not find any substantial question of law arising from the impugned order of the Tribunal, the appeal and the connected applications are all dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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