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ORDER SHEET
CUSTA/9/2025
IA NO: GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS PORT,KOLKATA
VS
M/S CHAMONG TEE EXPORTS PRIVATE LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 12th March, 2026.

Appearance:
Bijitesh Mukherjee, Adv.
…for the appellant

Mr. Arijit Chakraborti, Adv.
…for the respondent

The Court: Learned counsel appearing for the appellant submits that the learned Tribunal has erred in passing the final order no. 75621/2024 dated 2nd April, 2024 arising out of Customs Appeal No. 245 of 2010 passed by the Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata arising out of Order-in-Appeal No. KOL/CUS/CKP/626/2009 dated 26.10.2019 passed by the Commissioner of Customs (Port), 15/1, Strand Road, Custom House, Kolkata 700001 without any cogent reason.

Heard the learned counsel for the appellant. Perused the interim order no.1 of 2024 dated 9th February, 2024, interim order no. 8 of 2024 dated 21st March, 2024 and the final order dated 2nd April, 2024. From the order dated 2nd April, 2024 it is seen that "In view of the Majority decision, it is held that to file an appeal before this Tribunal, the matter was required to be referred to the Chief Commissioner o Customs in terms of the provisions of proviso to Section 129A of the Customs Act, 1962 and the Revenue has not referred the matter to the Chief Commissioner of Customs in terms of the provisions of proviso to Section 129A of the Customs Act, 1962. Accordingly, the appeal is not maintainable and the same is dismissed."

On the issue of interpretation of Section 129A of the Customs Act, this Court need not feel to interfere into the decision taken by the learned Tribunal as no substantial questions of law arises from the impugned order dated 2nd April, 2024.

The appeal being CUSTA 9 of 2025 is dismissed. Subsequent application being GA/2/2025 is also dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/