

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

**Customs Appeal Nos.75928/14, 75258, 75544, 75545, 75546,
75577, 75805, 75895-75901, 75927, 75990, 75991,
76007, 76016, 76065, 76066, 76103, 76108-76114,
76134, 76143, 76144, 76228, 76302,
76651/6 & 75041/17**

(Arising out of the following Orders-in-Original/Orders-in-Appeal Nos:

- (i) Kol/Cus/Port/20/2014 dt. 25.03.2014 ;
- (ii) Mun-CUSTOM-000-APP-283-15-16 dt. 31.12.15 ;
- (iii) CC (P)/BBSR/CUS/No.06,07 & 08/Commissioner/2016 dt.09.03.16 ;
- (iv) CC (P)/BBSR/CUS/No.01/Commissioner/2016 dt.15.02.16 ;
- (v) CC (P)/BBSR/CUS/No.03/Commissioner/2016 dt.24.02.16 ;
- (vi) CC (P)/BBSR/CUS/No.09/Commissioner/2016 dt.09.03.16 ;
- (vii) CC (P)/BBSR/CUS/No.12/Commissioner/2016 dt.15.03.16 ;
- (viii) CC (P)/BBSR/CUS/No.10/Commissioner/2016 dt.09.03.16 ;
- (ix) CC (P)/BBSR/CUS/No.11/Commissioner/2016 dt.11.03.16 ;
- (x) CC (P)/BBSR/CUS/No.13/Commissioner/2016 dt.15.03.16 ;
- (xi) CC (P)/BBSR/CUS/No.36/Commissioner/2016 dt.31.03.16 ;
- (xii) CC (P)/BBSR/CUS/No.33/Commissioner/2016 dt.30.03.16 ;
- (xiii) CC (P)/BBSR/CUS/No.14/Commissioner/2016 dt.16.03.16 ;
- (xiv) CC (P)/BBSR/CUS/No.16 & 17/Commissioner/2016 dt.17.03.16 ;
- (xv) CC (P)/BBSR/CUS/No.20 & 21/Commissioner/2016 dt.26.03.16 ;
- (xvi) CC (P)/BBSR/CUS/No.19/Commissioner/2016 dt.17.03.16 ;
- (xvii) CC (P)/BBSR/CUS/No.15/Commissioner/2016 dt.16.02.16 ;
- (xviii) CC (P)/BBSR/CUS/No.27/Commissioner/2016 dt.29.03.16 ;
- (xix) CC (P)/BBSR/CUS/No.18/Commissioner/2016 dt.17.03.16 ;
- (xx) CC (P)/BBSR/CUS/No.37/Commissioner/2016 dt.31.03.16 ;
- (xxi) CC (P)/BBSR/CUS/No.26/Commissioner/2016 dt.29.03.16 ;
- (xxii) CC (P)/BBSR/CUS/No. 29/Commissioner/2016 dt.29.03.16 ;
- (xxiii) CC (P)/BBSR/CUS/No.32/Commissioner/2016 dt.30.03.16 ;
- (xxiv) CC (P)/BBSR/CUS/No.24/Commissioner/2016 dt.28.03.16 ;
- (xxv) CC (P)/BBSR/CUS/No.25/Commissioner/2016 dt.28.03.16 ;
- (xxvi) CC (P)/BBSR/CUS/No.31/Commissioner/2016 dt.29.03.16 ;
- (xxvii) CC (P)/BBSR/CUS/No.30/Commissioner/2016 dt.29.03.16 ;
- (xxviii) CC (P)/BBSR/CUS/No.34/Commissioner/2016 dt.31.03.16 ;
- (xxix) CC (P)/BBSR/CUS/No.35/Commissioner/2016 dt.31.03.16 ;
- (xxx) CC (P)/BBSR/CUS/No.22/Commissioner/2016 dt.26.03.16 ;
- (xxxi) CC (P)/BBSR/CUS/No.39/Commissioner/2016 dt.01.04.16 ;
- (xxxii) CC (P)/BBSR/CUS/No.28/Commissioner/2016 dt.29.03.16 ;
- (xxxiii) CC (P)/BBSR/CUS/No.02/Commissioner/2016 dt.17.02.16 ;
- (xxxiv) 19/Cus/CCP/2016 dt.30.09.16 ;

all passed by the Commissioner of Customs (Port), Kolkata & Commr. of Central Excise & S.Tax, BBSR I.

- (1) M/s. CESC Ltd.
- (2) M/s Fuel Sources India Pvt. Ltd.
- (3) M/s Adani Enterprises Ltd.
- (4) M/s Usha Martin Ltd.

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- (5) M/s Coastal Energy Pvt. Ltd.
- (6) M/s Maheswari Brothers
- (7) M/s Maheswari Brothers Coal Ltd.
- (8) M/s Nava Bharat Ventures Ltd.
- (9) M/s Rawmet Commodities Pvt. Ltd.
- (10) M/s National Aluminium Co. Ltd.
- (11) M/s Gimpex Ltd.
- (12) M/s Maithan Ispat Ltd.
- (13) M/s Saraogi Udyog Pvt. Ltd.
- (14) M/s Bihar Foundry & Castings Ltd.
- (15) M/s Visa Resources India Ltd.
- (16) M/s Jindal Stainless Ltd.
- (17) M/s Bengal Energy Ltd.
- (18) M/s Gandhar Oil Refinery India Ltd.
- (19) M/s Tata Sponge Iron Ltd.
- (20) M/s Jindal Steel & Power Ltd.
- (21) M/s Agarwal Coal Corporation Pvt. Ltd.
- (22) M/s Kyori Oremin Ltd.
- (23) M/s Jai Balaji Industries Ltd.
- (24) M/s Bhushan Energy Ltd.
- (25) M/s Knowledge Infrastructure Systems Pvt. Ltd.

.....Applicant (s)/Appellant (s)

Vs.

Commissioner of Customs (Port), Kolkata
Commr. of Central Excise, Customs & S. Tax, BBSR I

.....Respondent (s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing: **08/01/2019**

Order No. FO/75094-75130/2019

PER: CORUM

This Tribunal had disposed of 25 appeals vide its FO Nos. A/77259-77294/2017 dated 01/09/2018 with liberty to the appellants to come again after having final verdict from the Hon'ble Supreme Court, within the prescribed time, if advised so.

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The same order has been challenged before Hon'ble Apex Court in Civil Appeal No. 2347/2018, by one of the assessee. The same civil appeal has been allowed by way of remand by the Hon'ble Apex Court holding as under:-

*"Accordingly, we set-aside the the impugned
order and remit the matter back to the Tribunal
for fresh consideration"*

As the order of the Tribunal has been set-aside by the Hon'ble Supreme Court, all the appeals mentioned hereinabove are now restored to their original numbers, and the registry is directed to list these matters in due course.

Copy of this order shall be sent to all the concern parties.

(Operative part of the order was pronounced in the open court.)

Sd/-
(V. PADMANABHAN)
Member (Technical)

Sd/-
(P.K. Choudhary)
Member (Judicial)

Pooja