

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

Customs MA (COD)-75300/2019
Stay Petition-75301/2019
AND
Customs Appeal No. 75495/2019

(Arising out of Order-in-Original No. KOL/CUS/COMM/26/ADJN(PORT)/2017 dated-14/07/2017 passed by the Commissioner of Customs (Port), Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Versus

M/s. I-Serve Solutions & Services Pvt. Ltd.

Respondent (s)

Appearance:

Sri S.K. Naskar, A.C. (A.R.)

for the Appellant (s)

Shri S.K. Meheta, Advocate

for the Respondent (s)

CORAM:

SHRI P.K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

Date of Hearing/Decision :- 05.04.2019

ORDER NO:MO/75549/19, 75550/19 & FO/A/75412/2019

PER SHRI P.K. CHOUDHARY

The misc. application for condoning the delay of 494 days in filing the appeal before the Tribunal has been filed by the Department.

2. The Ld. D.R. reiterated the grounds of appeal.

3. For the reasons as explained in the misc. application and the submissions made by the Ld. D.R. , the delay in filing the appeal before the Tribunal is condoned.

4. With the consent of both sides, the appeal itself is taken up for hearing.

5. Ld. Advocate appearing on behalf of the respondent submits that there is no infirmity in the order passed by the Commissioner and also filed a copy of the Extended Producer Responsibility (EPR) –Authorisation certificate which was also filed before the concerned authorities on 6/11/2017.

5. I observe that on the date of passing of the impugned order, they had applied for the (EPR) to Central Pollution Control Board and all the relevant documents were filed before the Adjudicating Authority. I do not find that the order passed by the Ld. Commissioner is ex facie illegal or without jurisdiction and no infirmity has been noticed in the impugned order as raised in the grounds of appeal filed by the Department.

6. In view of the above discussion, the impugned order is sustained and the appeal filed by the Department is rejected. The stay petition gets disposed off.

(Dictated and pronounced in the open court)

Sd/-

P.K. CHOUDHARY
(JUDICIAL MEMBER)

k.b/-