

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA**

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) Nos. 75910, 75912, 75914, 75917,  
75918 of 2018**

**AND**

**Cus. Misc. Application Nos. 76036, 76037, 76040-76042 of  
2019**

**AND**

**Cus. Stay Nos. 75911, 75913, 75915, 75916, 75919 of 2018  
AND**

**Cus. Appeal Nos. 76804-76808 of 2018**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1957-1961/2017  
dated 21.11.2017 passed by the Commissioner of Customs (Appeals),  
Kolkata.

**Commissioner of Customs (Port), Kolkata**

15/1, Strand Road,  
Customs House, 2<sup>nd</sup> Floor,  
Kolkata-700001

**Appellant (s)**

*VERSUS*

**M/s. D. K. Overseas**

583, 1<sup>st</sup> Floor, Shivaji Road,  
Azad Market, Delhi-110006

**Respondent (s)**

**APPEARANCE :**

Shri S. K. Naskar, AC (AR) for the Appellant  
None for the Respondent

**CORAM:**

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)**

**HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)**

**ORDER NO.MO/76212-76216/2019 & FO/A/75741-75745/2019**

Date of Hearing/Decision : 26.06.2019

**PER BENCH :**

The present Miscellaneous Applications have been filed by the  
Appellant for condoning the delay of 188 days in filing the appeals before  
the Tribunal.

**Cus. Appeal Nos. 76804-76808 of 2018**

2. In view of the reasons as explained in the Miscellaneous Applications, the delay in filing the appeals is condoned. The Miscellaneous Application (CODs) are allowed.

3. The Appellant Revenue has also filed Miscellaneous Applications for withdrawal of their Appeals. Accordingly, the prayer of the Revenue is allowed and the appeals are dismissed as withdrawn. Miscellaneous Applications and also the Stay Petitions get disposed off.

(Dictated and pronounced in the open court.)

**(P. K. Choudhary)**

**Member (Judicial)**

**(P. V. Subba Rao)**

**Member (Technical)**

Pooja