

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) No. 75355 of 2019
AND
Cus. Misc. Application No. 76246 of 2019
AND
Cus. Stay Application No. 75356 of 2019
AND
Cus. Appeal No. 75513 of 2019**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1518/2018
dated 26.10.2017 passed by the Commissioner of Customs (Appeals),
Kolkata.

Commissioner of Customs (Port), Kolkata

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

Appellant (s)

VERSUS

M/s. B. S. Impex

585, Shivaji Road, Azad
Market, Delhi, 110006

Respondent (s)

APPEARANCE :

Shri S. Guha, A. R. for the Appellant
None for the Respondent

CORAM:

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

ORDER NO. MO/76822-76824/2019 & Fo/A/75985/2019

Date of Hearing/Decision : 05.08.2019

PER BENCH :

The present Miscellaneous Application has been filed by the Appellant
for condoning the delay of 388 days in filing the appeal before the Tribunal.

Cus. Appeal No. 75513 of 2019

2. In view of the reasons as explained in the Miscellaneous Application, the delay in filing the appeal is condoned. The Miscellaneous Application (COD) is allowed.

3. The Revenue has also filed Miscellaneous Application for withdrawal of their Appeal. Accordingly, the prayer of the Revenue is allowed and the appeal is dismissed as withdrawn. Miscellaneous Application and Stay Petition also get disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)

Member (Judicial)

Sd/-

(Bijay Kumar)

Member (Technical)

Pooja