

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) Nos. 76600 & 76602 of 2018
AND
Cus. Misc. Application Nos. 76318-76319 of 2019
AND
Cus. Stay Application Nos. 76601 & 76603 of 2018
AND
Cus. Appeal Nos. 77788-77789 of 2018**

Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/1914-1915/2017 dated 17.11.2017 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. Prabh Enterprises

H. No. 51, Naushera Kalan,
Majitha Road, Amritsar, Punjab
143001

Respondent (s)

APPEARANCE :

Shri A. K. Singh, 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/76784-76789/2019 & FO/A/75966-75967/2019

Date of Hearing/Decision : 25.07.2019

PER BENCH :

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

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

Cus. Appeal Nos. 77788-77789 of 2018

3. The 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 Accordingly, the prayer of the Revenue is allowed and the appeals are dismissed as withdrawn.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 Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Sd/-

(P. V. Subba Rao)
Member (Technical)

Pooja