

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

**Customs Miscellaneous Application No.76062 of 2017 (COD for
Cross Objection)**

(On behalf of Respondent)

Customs Appeal No.75795 of 2017

And

Customs Cross Objection No.76061 of 2017

(Arising out of Order-in-Original No.49/COMMR/CUS/SLG/2016-17 dated 09.02.2017
passed by Commissioner of Customs, Central Excise & Service Tax, Siliguri.)

Shri Binod Kumar Pandey

...Appellant

VERSUS

**Commissioner of Customs, Central Excise & Service Tax, Siliguri
.....Respondent**

APPEARANCE

Shri Arnab Chakraborty, Shri Hasmukh Kundalia, Ms. Anushka Mondal, All
Advocates for the Appellant (s)

Shri A.K.Singh, Authorized Representative for the Respondent (s)

**CORAM: HON'BLE SHRI P.K. CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI RAJU, MEMBER(TECHNICAL)**

DATE OF HEARING : 23 August 2021
DATE OF DECISION : 20 December 2021

The Customs Miscellaneous Application (COD for Cross
Objection) is allowed. The Appeal is allowed with consequential relief
to the Appellant. Cross Objection also gets disposed of. For order, see
order of date in Customs Appeal No. 75638 of 2017.

Sd/

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

Sd/

**(RAJU)
MEMBER (TECHNICAL)**