

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

REGIONAL BENCH - COURT NO.2

**Customs Appeal No.75610 of 2016  
And  
Customs Cross Objection No.75478 of 2016**

(Arising out of Order-in-Original No.39/COMMR/CUS/SLG/15-16 dated 10.02.2016  
passed by Commissioner of Customs, Central Excise & Service Tax, Siliguri.)

**M/s. Pramod Agarwal**

**...Appellant**

*VERSUS*

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

**APPEARANCE**

Shri Arijit Chakraborty 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 : 24 August 2021  
DATE OF DECISION : 20 December 2021

The Appeal is allowed with consequential relief, as per law.  
Cross Objection also gets disposed of. For order, see order of date in  
Customs Appeal No.75454 of 2016.

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

Sd/  
**(RAJU)**  
**MEMBER (TECHNICAL)**