

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

REGIONAL BENCH - COURT NO.1

**Customs Appeal No.76860 of 2018**

(Arising out of Order-in-Original No.KOL/CUS/PORT/16/2018 dated 13.02.2018  
passed by Commissioner of Customs (Port), Kolkata.)

**Shri Asish Chourasia  
(IEC-0214024237)**

(46, Jamunalal Bajaj Street, Kolkata-700007.)

**...Appellant**

*VERSUS*

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

(15/1, Strand Road, Customs House, Kolkata-700001.)

**.....Respondent**

**WITH**

**Customs Appeal No.77458 of 2018**

(Arising out of Order-in-Original No.KOL/CUS/PORT/16/2018 dated 13.02.2018  
passed by Commissioner of Customs (Port), Kolkata.)

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

(15/1, Strand Road, Customs House, Kolkata-700001.)

**...Appellant**

*VERSUS*

**Shri Asish Chourasia  
(IEC-0214024237)**

(46, Jamunalal Bajaj Street, Kolkata-700007.)

**.....Respondent**

**APPEARANCE**

Shri H.K.Pandey, Advocate for the Appellant/Party  
Shri Faiaz Ahmed, Authorized Representative for the Respondent/Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)  
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)**

**FINAL ORDER NO. 75961-75962/2023**

DATE OF HEARING : 6 July 2023

DATE OF DECISION : 6 July 2023

**Per : ASHOK JINDAL :**

Both sides are in appeal against the impugned order.

2. The Ld.Counsel for the assessee submits that the matter pertains to the legal issue to be decided by this Tribunal is whether without finalization of provisional assessment of Bill of Entry, the confiscation of goods is correct or not?

3. The Revenue is also in appeal agitating that the adjudicating authority has not confirmed the short payment of duty by the assessee.

4. Heard the parties.

5. Considering the fact that finalization of Bills of Entry is still pending, in that circumstances, the impugned order does not sustain in the eyes of law. Accordingly, the same is set aside and adjudicating authority is directed to first finalize the provisionally assessed Bill of Entry, thereafter, to adjudicate the show cause notice in hand.

Appeals disposed of by way of remand.

(Dictated and pronounced in the open Court.)

Sd/

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

Sd/

**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**