

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

REGIONAL BENCH - COURT NO.1

Customs Appeal No.75817 of 2022

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/342/2022 dated 02.08.2022 passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Custom House, Kolkata-700001.)

...Appellant

VERSUS

M/s. Neo Carbons Pvt.Ltd.

.....Respondent

(14B, Canal Street, Kolkata-700014.)

WITH

Customs Appeal No.75818 of 2022

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/343/2022 dated 02.08.2022 passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Custom House, Kolkata-700001.)

...Appellant

VERSUS

M/s. India Carbons Ltd.

.....Respondent

(Temple Chambers, 4th Floor, 6 Old Post Office Street, Kolkata-700001.)

APPEARANCE

Shri Manish Mohan, Authorized Representative for the Revenue
Shri Sudhir Mehta, Advocate for the Respondent (s)

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

FINAL ORDER NO. 76022-76023/2023

DATE OF HEARING : 10 July 2023
DATE OF DECISION : 10 July 2023

Per : ASHOK JINDAL :

Revenue is in appeal against the impugned orders, wherein the Ld.Commissioner(Appeals) has allowed provisional release of the goods in question on certain conditions. This Tribunal while hearing de novo has confirmed the order of Commissioner(Appeals) with certain conditions. The said order was challenged by the Revenue before the Hon'ble High Court and the Hon'ble High Court has decided that before passing the order of provisional release, this Tribunal shall decide the case on merits. After passing of the order of the Hon'ble High Court on 17.05.2023, the adjudicating authority finally assessed the Bills of Entry in question vide order dated 19.06.2023.

2. As these appeals are filed by the Revenue for restriction of provisional release of the impugned goods which has been finally adjudicated by the adjudicating authority therefore these appeals have become infructuous. Accordingly the appeals are dismissed as infructuous.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)