

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
REGIONAL BENCH – COURT NO.2**

Customs Appeal No. 77065 of 2019

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/126/2019 dated 14.02.2019
passed by Principal Commissioner of Customs (Appeals), Kolkata, W.B.)

M/s. Mahabal Impex Ltd.

(1298/19, 1st & 2nd Floor, Sant Nagar, Huda Complex, Rohtak, Haryana.)

.... Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

(15/1, Strand Road, Kolkata – 700 001.)

.... Respondent

APPEARANCE :

None for the Appellant

Mr. Subrata Debnath, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

FINAL ORDER No. 77147/2023

DATE OF HEARING : 22.09.2023

DATE OF DECISION : 22.09.2023

PER : R. MURALIDHAR :

The Appellant was aggrieved by the classification adopted by the Customs Department. He had approached the High Court, which had directed to him to approach the Commissioner with his grievance. On approaching the office of the Commissioner of Customs (Port), for provisional assessment and release of the goods, vide Order No. S60(Misc)-195/2017A(GR-3) dated 11.12.2017 the Deputy Commissioner of Customs sent a letter asking the Appellant to make a cash security deposit of Rs.50,00,000/-, for each of the Bill of Entry and Rs.7.5 lakhs as Bank Guarantee for each of the Bill of Entry for granting the provisional release of the goods. Being aggrieved by this letter dated 11.12.2017, the appellant filed an Appeal before the Commissioner (Appeals), who has rejected the appeal. Being aggrieved the appellant before the Tribunal.

2. The Appellant vide his letter dated 16.09.2023 addressed to the Tribunal submits that as they have filed an appeal against the Order-in-Original passed on this issue, their present Appeal may have become infructuous.

3. The Ld. AR submits that on this issue, the Appellant was issued Show-Cause-Notice dated 4.12.2018, which came to be adjudicated vide Order-in-Original No. KOL/CUS/Port/23/2019 dated 22.07.2019, wherein the demands have been confirmed against the present Appellant. Therefore, the Ld. AR submits that the present appeal has become infructuous.
4. After going through the factual matrix, we find that indeed the present appeal filed by the Appellant has become infructuous. Since the Order-in-Original has been passed on 23.07.2019 and the appellant being aggrieved by the same, has filed an appeal before the Tribunal, the present Appeal cannot survive.
5. Accordingly, we dismiss the present Appeal.

(Dictated and pronounced in the open Court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)