

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,  
EAST REGIONAL BENCH : KOLKATA  
Court No.1**

**Customs Miscellaneous Application (EH) No.75608 of 2023  
Customs Miscellaneous Application (COD) No.75335 of 2023**

(On behalf of Appellant)

**in**

**Customs Appeal No.75875 of 2022  
Customs Cross Objection No.75570 of 2023**

(Arising out of Order-in-Appeal No.Kol/Cus(Durgapur)/AKR/358/2022 dated  
05.08.2022 passed by Commissioner (Appeals) of Customs, Kolkata)

**Commissioner of Customs (Preventive), Kolkata**  
15/1, Strand Road, Kolkata-700001

**Appellant**

*VERSUS*

**M/s Graphite India Limited**  
31, Chowringhee Road, Kolkata-700016

**Respondent**

Appearance:

Shri Tariq Sulaiman, Authorized Representative for the Appellant  
Shri N.K.Chowdhury, Shri Asit Hazra, Shri Nilotpal Chowdhury, Shri Abhijit  
Biswas & Ms. Soumi Chatterjee, all Advocates for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL JUDICIAL MEMBER**  
**HON'BLE RAJEEV TANDON, TECHNICAL MEMBER**

DATE OF HEARING : 08.11.2023

**MISCELLANEOUS ORDER NO. 75692-75693/2023**

**ORDER**

The respondent has filed the present Miscellaneous Application for early hearing of the appeal filed by the Revenue.

2. Considering the revenue involved is more than Rs.32 Crores, we allow the application for out of turn hearing of their appeal. Accordingly, the application for early hearing is allowed.

3. The respondent has also filed a Cross Objection against the appeal filed by the Revenue with a delay. The respondent was of the view that the Revenue did not file any appeal, but later on, it came to

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know that the Revenue has also filed the appeal. In that circumstances, the delay in filing the Cross Objection has been occurred.

4. The reason for delay in filing the Cross Objection before the Tribunal is explained satisfactorily. Accordingly, we condone the delay in filing the Cross Objection before the Tribunal. The application for condonation of delay is allowed.

Sd/-

**(Ashok Jindal)**  
**Member (Judicial)**

**Sd/-**  
**(Rajeev Tandon)**  
**Member (Technical)**

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