

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

REGIONAL BENCH - COURT NO.2

Customs Appeal No.79252 of 2018

(Arising out of Order-in-Original vide C.No.VIII(10)30/CCP/Adjn/DRI-KZU/Soubhik/WB/18/ dated 12.10.2018 passed by Commissioner of Customs (Preventive), Kolkata.)

M/s. Soubhik Exports Limited

(7/1, Lord Sinha Road, Room No.409/411 (4th Floor), Kolkata-700071.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

.....Respondent

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

APPEARANCE

NONE for the Appellant (s)

Shri S.Debnath, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. 76208/2024

DATE OF HEARING : 25.06.2024

DATE OF DECISION : 25.06.2024

Per : R. MURALIDHAR :

The Appellant's goods namely refined Palm Oil/Soyabin Oil under various Bills of Entries were detained by Kolkata Customs. The Commissioner of Customs (Preventive) vide letter No.VIII(10)30/CCP/Adjn/DRI-KZU/Soubhik/WB/18 dated 12.10.2018 issued a direction to the Appellant to execute a Bond for Rs.2,13,86,243/- duly supported by a Bank Guarantee for Rs.2,43,99,403/-. Being aggrieved by this direction, the Appellant has filed the present Appeal before the Tribunal.

2. The Appellant in the grounds of appeal has prayed that the Customs Authorities may be directed to accept a lower Bond and lower amount of Bank Guarantee to release the goods provisionally.

3. The Ld.AR submits a copy of the Letter C.No.VIII(28)493/CUS/CC(P)/WB/T&R/Misc-II/2019/12492P dated 12.07.2019 received from the Additional Commissioner of Customs stating that the detained goods have been provisionally released on 21.02.2019 after the Appellant had executed Bond for Rs.2,13,86,243/- duly supported by the Bank Guarantee of Rs.1,75,08,734/-. Thus, it is observed that the goods have been released provisionally.

4. Therefore, we hold that the present Appeal has become infructuous.

5. Accordingly, we dismiss the Appeal.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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