

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

REGIONAL BENCH - COURT NO.1

**Customs Appeal No.76031 of 2021**

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/733-740/2021 dated 17.09.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

**M/s. Century Aluminium Mfg.Co.Ltd.**

(Raja Road, Sukchar, Sodepur, 24 Pgs (North), West Bengal.)

**...Appellant**

*VERSUS*

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

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

**.....Respondent**

**WITH**

**(i) Customs Appeal No.76032 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (ii) Customs Appeal No.76033 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iii) Customs Appeal No.76034 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iv) Customs Appeal No.76035 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (v) Customs Appeal No.76036 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (vi) Customs Appeal No.76037 of 2021 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (vii) Customs Appeal No.75008 of 2022 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (viii) Customs Appeal No.75122 of 2022 (M/s. Century Aluminium Mfg.Co.Ltd. v. Commissioner of Customs (Port), Kolkata);**

(i) to (vii) (Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/733-740/2021 dated 17.09.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

(viii) (Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/855/2021 dated 28.12.2021 passed by Commissioner of Customs (Appeals), Kolkata.)

**APPEARANCE**

Shri Harsh Gadodia, Chartered Accountant for the Appellant (s)

Shri S. Debnath, Authorized Representative for the Revenue

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

**FINAL ORDER NO. 75995-76003/2023**

DATE OF HEARING : 6 July 2023  
DATE OF DECISION : 6 July 2023

**Per : ASHOK JINDAL :**

The appellant is in appeal against the impugned order wherein the Ld.Commissioner(Appeals) remanded the matter back to the adjudicating authority to pass the speaking order under section 17(5) of the Customs Act, 1962.

2. Heard the parties, considered the submissions.
3. As the Ld.Commissioner(Appeals) has not passed the order on merit and remanded the matter to the adjudicating authority to pass the speaking order, we do not find any infirmity in the said order, therefore, we dismiss the appeals filed by the appellant.

(Dictated and pronounced in the open Court.)

Sd/  
**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

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