

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

REGIONAL BENCH - COURT NO.1

**Customs Appeal No.75362 of 2021**

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/14-19/2021 dated 05.01.2021 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.75363 of 2021 (M/s. Century Aluminium Mfg. Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (ii) Customs Appeal No.75364 of 2021 (M/s. Century Aluminium Mfg. Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iii) Customs Appeal No.75365 of 2021 (M/s. Century Aluminium Mfg. Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (iv) Customs Appeal No.75366 of 2021 (M/s. Century Aluminium Mfg. Co.Ltd. v. Commissioner of Customs (Port), Kolkata); (v) Customs Appeal No.75367 of 2021 (M/s. Century Aluminium Mfg. Co.Ltd. v. Commissioner of Customs (Port), Kolkata);**

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/14-19/2021 dated 05.01.2021 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. 75963-75968/2023**

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) has passed the order without considering the details of bank payment which were asked from the appellant during personal hearing.

2. Heard the Ld.Counsel for the appellant.

3. Considering the fact that to decide the issue in hand, the consideration of bank payment details are necessary for merit consideration of their appeals which has not been considered by the Ld.Commissioner(Appeals) as appellant could not file these bank payment details before passing the order by the Ld.Commissioner(Appeals).

4. In that circumstances, we set aside the impugned orders and remand the matter back to the Ld.Commissioner(Appeals) to decide the issue again on merits, with the direction to the appellant to produce all bank payment details within 7(seven) days of receipt of this order and thereafter the Ld.Commissioner(Appeals) shall pass orders on merits within 30(thirty) days thereof in accordance with law.

(Dictated and pronounced in the open Court.)

Sd/

**(ASHOK JINDAL)  
MEMBER (JUDICIAL)**

Sd/

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