

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Customs Miscellaneous Application (COD) No.75827 of 2019

&

1. Customs Appeal No.76251 of 2019

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-06/COMMISSIONER/2018 dated 24.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Hamida Khatoon, Parter-M/s Serajuddin and Company

(R/o Serajuddin Square, Keonjhar, Odisha, Pin-758001)

Appellant

VERSUS

Commissioner of Customs (Preventive), Bhubaneswar

(C.R.Building, Rajaswa Vihar, Bhubaneswar-751007)

Respondent

WITH

Customs Miscellaneous Application (COD) No.75830 of 2019

&

2. Customs Appeal No.76257 of 2019

[Hamida Khatoon, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-05/COMMISSIONER/2018 dated 23.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Customs Miscellaneous Application (COD) No.75831 of 2019

&

3. Customs Appeal No.76258 of 2019

[Hamida Khatoon, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-03/COMMISSIONER/2018 dated 25.09.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Customs Miscellaneous Application (COD) No.75834 of 2019

&

4. Customs Appeal No.76265 of 2019

[Sarosh Yazdani, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-03/COMMISSIONER/2018 dated 25.09.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

**Customs Appeal Nos.76251,76257,76258,76265,
76273,76285,76287,76288 of 2019**

Customs Miscellaneous Application (COD) No.75838 of 2019

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5. Customs Appeal No.76273 of 2019

[Sarosh Yazdani, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-05/COMMISSIONER/2018 dated 23.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Customs Miscellaneous Application (COD) No.75841 of 2019

&

6. Customs Appeal No.76285 of 2019

[Hamida Khatoon, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-07/COMMISSIONER/2018 dated 25.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Customs Miscellaneous Application (COD) No.75842 of 2019

&

7. Customs Appeal No.76287 of 2019

[Sarosh Yazdani, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-07/COMMISSIONER/2018 dated 25.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

Customs Miscellaneous Application (COD) No.75843 of 2019

&

8. Customs Appeal No.76288 of 2019

[Hamida Khatoon, Parter-M/s Serajuddin and Company

Vs.

Commissioner of Customs (Preventive), Bhubaneswar]

[Arising out of Order-in-Original No.CC(P)/BBSR/CUS/NO-08/COMMISSIONER/2018 dated 26.10.2018 passed by Commissioner of Customs (Preventive), Bhubaneswar]

APPERANCE :

Mr.N.K.Chowdhury, Advocate for the Appellant

Mr.A.K.Choudhary, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

**Customs Appeal Nos.76251,76257,76258,76265,
76273,76285,76287,76288 of 2019**

**MISC. ORDER NO.75415-75422/2025
FINAL ORDER NO.76448-76455/2025**

DATE OF HEARING : 05 JUNE 2025
DATE OF DECISION : 05 JUNE 2025

Per Ashok Jindal :

Being satisfied with the explanation given, we condone the delay in filing of the Appeals before the Tribunal. Accordingly, the Miscellaneous Applications for COD are allowed.

2. At this juncture, the Ld.A.R. for the Department submits that the main appeal and other appeals already stands disposed off by this Bench by allowing their appeals vide Final Order No.76305-76341/2024 dated 15.07.2024.

3. On going through the appeal papers, we find that the present appellants are the Noticees in the impugned order No. CC(P)/BBSR/CUS/No.04/Commissioner/2018 dated 26.09.2018 which was passed against many Noticees. The appeals filed by the other Appellants had come up before this Bench on 22.05.2024. Vide Final order No.76305-76341/2024 dated 15.07.2024, this Bench has set aside the impugned order and has allowed all the appeals taken up for disposal on that day.

4. Considering the same, we also allow the present appeals. The Appellants would be eligible for consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

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

**(K.Anpazhakan)
Member (Technical)**