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

REGIONAL BENCH - COURT NO.1

Customs Appeal No.75984 of 2019

(Arising out of Order-in-OriginalNo.KOL/CUS/PORT/03/2019 dated17.01.2019 passed by Commissioner of Customs (Port), Kolkata.)

Shri John Miranda
(404, B Wing Gasper Enclave, St. John's Road, Pali Naka, Bandra (W), Mumbai-400050.)

...Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

.....Respondent

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

WITH

(i) Customs Appeal No.76035 of 2019 (Shri Dipak Dutta vs. Commissioner of Customs (Port), Kolkata);(ii) Customs Appeal No.76173 of 2019 (Commissioner of Customs (Port), Kolkata vs. M/s. K.S. Enterprises);(iii) Customs Appeal No.76219 of 2019 (Shri Rakesh Magoo vs. Commissioner of Customs (Port), Kolkata); (iv) Customs Appeal No.76691 of 2019 (Commissioner of Customs (Port), Kolkata vs. Shri John Miranda);(v) Customs Appeal No.76662 of 2019 (Commissioner of Customs (Port), Kolkata vs. Shri Rakesh Magoo);

(Arising out of Order-in-Original No.KOL/CUS/PORT/03/2019 dated 17.01.2019 passed by Commissioner of Customs (Port), Kolkata.)

APPEARANCE

Shri D.H. Nadkarni & Shri Shovendu Banerjee, Advocates for the Appellant (s)/ Party (s)
Shri Tariq Suleman & Shri A.K.Choudhary, Authorized Representatives for the Respondent/Revenue

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

FINAL ORDER NO. 76477-76482/2025

DATE OF HEARING :21.05.2025
DATE OF DECISION :21.05.2025

Per :R. MURALIDHAR :

With the consent of both the sides, we have taken up all these Appeals together. Both the sides submit that the Show Cause Notice was issued by DRI in respect of imports made through Mumbai Port as well as through Kolkata Port. It is also undisputed and agreed that the impugned order was passed by the Commissioner of Customs (Port), Kolkata, wherein he has decided the issue in respect of all the imports done through Mumbai Port as well as through Kolkata Port. Being aggrieved by the adverse order, the importers [John Miranda and others], have filed their respective Appeals. Being aggrieved by the fact that the Adjudicating authority has decided the issues even in respect of Mumbai imports,for which he had no jurisdiction, the Revenue has filed their Appeals.

2. At this juncture the Ld.Advocate appearing for Shri John Miranda submits that he has instructions from the clientto the effect that in respect of Mumbai clearances, adjudication order has already been passed by the jurisdictional Mumbai authority.

3. Considering the above facts, we find that the matter requires fresh hearing and adjudication only in respect of the imports made through Kolkata port.Therefore, we remand the matter in respect of Kolkata imports to the Adjudicating authority to pass a considered decision on *de-novo* basis after considering all the documentary evidence and submissions made by both the sides. Principles of natural justice is required to be followed.

4. Since the issue pertains to the year 2007-08, the Adjudicating authority is directed to complete the proceedings within four months from the date of receipt of this communication.

5. All the Appeals stands disposed of thus.

(Dictated and pronounced in the open Court.)

Sd/ Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

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