

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

REGIONAL BENCH - COURT NO.2

Customs Appeal No.75905 of 2023

(Arising out of Order-in-Original No.06/CUS/CC(P)/WB/2021-22 dated 31.03.2022
passed by Commissioner of Customs (Prev.), West Bengal.)

Commissioner of Customs (Prev.), West Bengal, Kolkata

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

...Appellant

VERSUS

M/s. RTC Overseas Pvt.Ltd.

(2276, Gali Raghunandan, Naya Bazar, Delhi-110006.)

.....Respondent

WITH

(i) Customs Appeal No.75906 of 2023 (Commissioner of Customs (Prev.), Kolkata v. M/s. K.P. Trading); (ii) Customs Appeal No.75907 of 2023 (Commissioner of Customs (Prev.), Kolkata v. M/s. FOX International); (iii) Customs Appeal No.75908 of 2023 (Commissioner of Customs (Prev.), Kolkata v. Shri Kaluram Jain, Director); (iv) Customs Appeal No.75909 of 2023 (Commissioner of Customs (Prev.), Kolkata v. Shri Mahendra Kumar Kundalia); (v) Customs Appeal No.75910 of 2023 (Commissioner of Customs (Prev.), Kolkata v. Shri Narendra Lodaya, Director);

(Arising out of Order-in-Original No.06/CUS/CC(P)/WB/2021-22 dated 31.03.2022
passed by Commissioner of Customs (Prev.), West Bengal.)

APPEARANCE

Shri Tariq Suleman, Authorized Representative for the Revenue
Shri B.K.Singh, Advocate & Shri Sandeep Kundlia, AR for the Respondent(s)

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

FINAL ORDER NO. 76960-76965/2025

DATE OF HEARING : 14.07.2025
DATE OF DECISION : 14.07.2025

Per : R. MURALIDHAR :

The Revenue is agitated by the dropping of proceedings proposed in the Show Cause Notice.

2. The Ld.Counsel appearing on behalf of the Appellants submits that all the Bills of Entry were finally assessed and the same was not challenged by filing any Appeal before the Commissioner(Appeals). Further, the Appellant had filed Writ Petition before the Hon'ble High Court of Calcutta on the ground that the statements of persons, who had recorded the same, they are not allowed to be cross-examined. The Hon'ble High Court vide its order dated 16.12.2021 made it clear while allowing the present respondents for cross-examination held as under:-

"It is clarified that if the Respondent/Adjudicating Authority concerned does not allow cross-examination of the witnesses in question, in the demand they will not be entitled to rely on the statements of those witnesses."

3. It is also on record in the discussion and findings of the Adjudicating authority in the impugned order that the witnesses could not be produced for cross-examination.

4. We find that the Adjudicating authority has given a detailed finding as to why he is dropping the proceedings. Considering all the factual details, we do not find any reason to interfere with the considered impugned order passed by the Adjudicating authority. Therefore, we dismiss the Appeals filed by the Revenue.

(Dictated and pronounced in the open Court.)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)