

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 1
Customs Appeal No. 76013 of 2021**

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76021 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76022 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76023 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76024 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76025 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76026 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76027 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : Respondent
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76038 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : Appellant
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : Respondent
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76039 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : Appellant
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : Respondent
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76040 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : Appellant
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : Respondent
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76041 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited,
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

: Appellant

VERSUS

Commissioner of Customs(Appeals), Kolkata
15/1, Strand Road, Kolkata-700001.

: Respondent

With

Customs Appeal No. 76042 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited,
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

: Appellant

VERSUS

Commissioner of Customs(Appeals), Kolkata
15/1, Strand Road, Kolkata-700001.

: Respondent

With

Customs Appeal No. 76043 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited,
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

: Appellant

VERSUS

Commissioner of Customs(Appeals), Kolkata
15/1, Strand Road, Kolkata-700001.

: Respondent

With

Customs Appeal No. 76044 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited,
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

: Appellant

VERSUS

Commissioner of Customs(Appeals), Kolkata
15/1, Strand Road, Kolkata-700001.

: Respondent

With

Customs Appeal No. 76045 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76046 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76047 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**
15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76048 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited, : **Appellant**
Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

VERSUS

Commissioner of Customs(Appeals), Kolkata : **Respondent**

15/1, Strand Road, Kolkata-700001.

With

Customs Appeal No. 76049 of 2021

(Arising out of Order-in-Appeal No.KOL/CUS(Port)/AKR/548-567/2021 dated 23.07.2021 passed by Commissioner of Customs(Appeals), Kolkata)

M/s. Neo Metalliks Limited,

Park Plaza, 71 Park Street 6F, North Block,
Kolkata-700016.

: Appellant

VERSUS

Commissioner of Customs(Appeals), Kolkata

15/1, Strand Road, Kolkata-700001.

: Respondent

APPEARANCE:

Mr. Arvind Baheti, C.A. for the Appellant

Shri S.Chakravorty, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77268-77287/ 2025

DATE OF HEARING :07.08.2025

DATE OF HEARING: 07.08.2025

Order : [Per Shri Ashok Jindal]

Today these appeals have come up before us having a common issue that on finalization of provisional assessment of Bills of Entry whether procedure prescribed under Notification No. 73/2018-Cus (N.T.) dated 14 Aug-2018 has been followed by the Adjudicating Authority or not?

2. As per the said notification the procedure prescribed for finalization of Provisional Assessment of Bills of Entry is as under:

*"6. Manner of finalization of provisional assessment. -
(1) the provisional assessment shall be finalized as per the provisions of section 18 of the Act.*

Provided that if the amount so paid at the time of provisional assessment or after adjustment under clause (a) to sub-section (2) of section 18 of the Act, falls short of the duty finally assessed or re-assessed, as the case may be, and the importer or the exporter has not paid the deficiency, the shortfall shall be adjusted from the security, if any, obtained at the time of provisional assessment, under intimation to the importer or the exporter.

Provided further that , if the amount so adjusted or paid falls short of the duty finally assessed or re-assessed, as the case may be, the importer or exporter of the goods shall pay the shortfall in terms of the provisions of section 18.

(2) The Bond executed at the time of provisional assessment with security, if any, shall be cancelled after finalization of provisional assessment and the security shall also be returned, if there are no pending dues.

(3) Where the final assessment is contrary to the provisional assessment, the proper officer shall pass a speaking order following principles of natural justice.

(4) Where the final assessment confirms the provisional assessment, the proper officer shall finalise the same after ascertaining the acceptance of such finalization from the importer or the exporter on record and inform the importer or exporter in writing of the date of such finalization.

(5) Where a Bill of Entry or Shipping Bill is presented electronically on the Customs Automated system and is ordered to be provisionally assessed, the proper officer shall finalise the provisional

assessment on the system also consequent to the procedure prescribed in these regulations.

(7) Penalty-If any importer or exporter or his authorized representative or Customs Broker contravenes any provision of these regulations or abets such contravention, or fails to comply with any provision of these regulations, he shall be liable to a penalty which may extend to fifty thousand rupees.”

3. On going through the said procedure before finalization of provisional assessment, the Adjudicating Authority shall pass a speaking order following the principal of Natural Justice which means the appellant shall be given an opportunity of being heard which has not been followed by the Authorities below. In that circumstances, we set aside the impugned orders and direct the Adjudicating Authority to finalise the impugned Bills of Entry to give an opportunity of being heard to the appellant and thereafter to finalise the Bills of Entry by passing the speaking order in terms of law.

4. Appeals are disposed of by way of remand.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)