

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

REGIONAL BENCH – COURT NO.2

**Customs Appeal No. 75155 of 2023**

(Arising out of Order-in-Original No. 04/CUS/CC(P)/WB/2022-23 dated 30.11.2022 passed by the Commissioner of Customs (Preventive), W.B.)

**Commr. of Customs (Preventive), Kolkata**  
(15/1, Strand Road, Kolkata-700001)

**Appellant**

*VERSUS*

**M/s. S Krishna & Co.**  
(6, Wood Street, 1<sup>st</sup> Floor,  
Room No. 3, Kolkata-700016)

**Respondent**

**APPEARANCE :**

Mr. S. Chitkara & Mr. S. Debnath, Authorized Representative for the Appellant  
Mr. B. K. Singh, Advocate for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**  
**HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)**

**FINAL ORDER NO.75159/2026**

Date of Hearing : 03 February 2026

Date of Decision : 03 February 2026

**PER R. MURALIDHAR**

On the very same issue, the Commissioner (Appeals) vide his OIA No. KOL/CUS(CCP)/KS/111/2025 dated 19/03/2025 has remanded the matter to the Adjudicating Authority for Denovo Adjudication.

2. Considering the same, we hold that the present appeal filed by the Revenue becomes infructuous. Accordingly, we dismiss the same.

(Dictated and pronounced in the open court.)

**Sd/-**  
**(R. Muralidhar)**  
**Member (Judicial)**

**Sd/-**  
**(Rajeev Tandon)**  
**Member (Technical)**