

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

REGIONAL BENCH - COURT NO.2

**Customs Appeal No.75172 of 2023**

(Arising out of Order-in-Appeal No.02/CUS/CCP/2023 dated 06.01.2023 passed by Commissioner(Appeals), GST, CX & Customs, Bhubaneswar.)

**Commissioner of Customs (Preventive), Bhubaneswar**

(C.R. Building, Rajaswa Vihar, Bhubaneswar, Odisha.)

**...Appellant**

*VERSUS*

**M/s. Hazel Mercantile Ltd.**

**.....Respondent**

(Vertas House, 70, Mint Road, Fort, Dist.Mumbai-400001, Maharashtra.)

**APPEARANCE**

Shri A.K.Choudhary, Authorized Representative for the Revenue  
Shri Jnanesh Mohanty & Ms. Shreya Mundhra, both Advocates for the  
Respondent (s)

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

**FINAL ORDER NO. 75391/2026**

DATE OF HEARING : 12.03.2026  
DATE OF DECISION : 12.03.2026

**Per : R. MURALIDHAR :**

The present Appeal has been filed by the Revenue being agitated by the Order-in-Appeal No.02/CUS/CCP/2023 dated 06.01.2023 by which the Commissioner(Appeals) has dismissed the Appeal filed by the Revenue agitating the refund granted to the Appellant consequent to the finalization of the assessment of the shipping bills.

2. The Ld.AR for the Revenue submits that this Appeal was filed before the Tribunal since the main issue on the provisional assessment was pending before this Tribunal vide Customs Appeal No.75030/2022 against Order-in-Appeal No.109/CUS/CCP/2021 dated 16.11.2021. He

submits that Customs Appeal No.75030/2022 has been heard by this Bench and vide Final Order No.75730/2024 dated 19.04.2024 as rectified by Miscellaneous Order No.75311/2024 dated 08.07.2024, this Bench has dismissed the Revenue's Appeal.

3. The Ld.Counsel appearing on behalf of the Respondent submits that since the issue has been decided against the Revenue vide Final Order No.75730/2024 dated 19.04.2024 as rectified by Miscellaneous Order No.75311/2024 dated 08.07.2024, the present Appeal has become infructuous.

4. Heard the parties.

5. On going through the orders passed by this Bench, we find that the issue stands decided against the Revenue by this Bench vide Final Order No.75730/2024 dated 19.04.2024 as rectified by Miscellaneous Order No.75311/2024 dated 08.07.2024. Therefore, we find that the present Appeal has been rendered infructuous. Accordingly, we dismiss the Appeal filed by the Revenue.

(Dictated and pronounced in the open Court.)

Sd/  
**(R. MURALIDHAR)**  
**MEMBER (JUDICIAL)**

Sd/  
**(RAJEEV TANDON)**  
**MEMBER (TECHNICAL)**