IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
REGIONAL BENCH – COURT NO.2

Customs Appeal Nos. 75419-75420 of 2020

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/388-389/2020 dated 09.07.2020 passed by Commissioner of Customs (Appeals), Kolkata.)

M/s Emami Limited,
(687, Anandapur E.M. Bypass, Kolkata700107)

...Appellant

VERSUS

Commissioner of Customs (Port), Kolkata,
(15/1 Strand Road, Kolkata-70001)

.. ...**Respondent**

APPERANCE :
Shri Arvind Behati, Advocate for the Appellant
Shri S. Debnath, Authorized Representative for the Respondent

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

FINAL ORDER No.75866-75867./2026

DATE OF HEARING : 26.03.2026
DATE OF DECISION : 26.03.2026

Per R. Muralidhar :

The appellants have filed these appeals being aggrieved by the fact that they were asked to pay the Social Welfare Surcharge [SWS], even when the Basic Custom Duty (BCD) is exempted in terms of Notification 24/2015-CUS and 25/2015-CUS dated 8.4.2015 under the MEIS and SEIS schemes.

2. The Learned Chartered Accountant appearing on behalf of the appellants submits that identical issue in respect of the same appellant's group company stands decided in their favour. He cites the case law of Emami Agrotech Ltd Vs Commissioner of Customs (Port), Calcutta as reported at 2023(10) TMI-1223 CESTAT, Calcutta. This decision was

relied upon and followed in Emami Agrotech Ltd Vs CC (Port), Calcutta vide Final Order No. 77304-77500/2024 dated 14.11.2024 and Emami Agrotech Ltd Vs CCE Port Calcutta vide Final Order Nos.76834-76915/2024 dated 5.9.2024 by this Bench. He submits that the issue is identical and prays that the present appeals may be allowed.

3. The Learned AR fairly submits that the issue stands covered by the decisions of this Bench.

4. After going through the Final Orders referred to by the Ld Chartered Accountant, we find that the issue is squarely covered by the decisions of this Bench. Following the ratio laid down in the cited case laws, we set aside the impugned orders and allow the appeals filed by the appellants.

5. The appellants would be eligible for consequential relief, if any as per law.

(Dictated and pronounced in the open court)

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

Sd/-
(Rajeev Tandon)
Member (Judicial)

Tushar