IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA
Court No.1

Customs Miscellaneous Application (ROM) No.75617 of 2023
Customs Miscellaneous Application (ROM) No.75618 of 2023
(On behalf of Appellant)
in
Customs Appeal No.75258 of 2023
Customs Appeal No.75259 of 2023

(Arising out of Order-in-Appeal Nos.Kol/Cus/Port/KS/117/2023 dated 13.02.2023 & Kol/Cus/Port/KS/110/2023 dated 09.02.2023 both passed by Commissioner (Appeals) of Customs, Kolkata)

M/s Shree Balaji Industries
Madhabpur, Mitrapara, Uluberia, P.O.-Mahusrekha, Howrah-711303
Mr.Manish Agarwal
33/1, Netaji Subhas Road, Room No.323, 3rd Floor, Marshall House, Kolkata-700001

Appellant

VERSUS

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

Respondent

APPERANCE :

Shri N.K.Chowdhury, Advocate for the Appellant
Shri Subrata Debnath, Authorised Representative for the Respondent

CORAM:
HON'BLE SHRI ASHOK JINDAL JUDICIAL MEMBER
HON'BLE SHRI K.ANPAZHAKAN, TECHNICAL MEMBER

DATE OF HEARING : 15.12.2023

MISCELLANEOUS ORDER NO.75730-75731/2023

ORDER

The appellants have filed these applications for seeking rectification of mistake in the Tribunal's Order dated 16.06.2023, wherein in Paragraph 2.1 of the Final Order dated 16.06.2023, it is mentioned that the goods were absolutely confiscated and in Paragraph 8 also, it is mentioned the impugned absolute confiscation of goods in question is set aside.

2. Heard the ld.Counsel for the appellants.

3. We find that since the mistake is apparent on the face of record, the same is hereby rectified and in the Final Order dated 16.06.2023, the Paragraph Nos.2.1 & 8, may be corrected.

4. The Paragraph 2.1 reads as under :

> *"2.1 The DRI Unit Kolkata, informed that the goods covered by the Bills of Entry, were examined by the Chartered Engineer, who has clarified that the goods are parts of power tiller. As such, the goods appears to be restricted as per Policy Notification No.19/2015-2020 dated 15.07.2020 of DGFT. Therefore, the goods were seized and as sought by the appellants for provisional release of the goods in question. But for the items in question i.e power weeder parts, were known as rotary tiller blade."*

5. Further, Paragraph 8, also be read as under :

> *"8. Therefore, we hold that the agricultural soil preparation parts : Blade, are not restricted items as per the said Notification. Therefore, the impugned order dated 11.11.2022 not granting provisional release of the goods in question is set aside and the appeals are allowed."*

6. In these terms, the Miscellaneous Applications for rectification of mistakes are disposed off in the above terms.

(Dictated and pronounced in the open court.)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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