

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

REGIONAL BENCH - COURT NO.1

**Customs Miscellaneous Application No.75660 of 2023 (EH)**

(On behalf of Appellant)

**In**

**Customs Appeal No.75536 of 2023**

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/KS/563-565/2023 dated 24.07.2023 passed by Commissioner of Customs (Appeals), Kolkata.)

**M/s. Bagrecha Enterprises Limited**

(850/5, Mettupalayam Road, Coimbatore, Tamil Nadu-641002.)

**...Appellant**

*VERSUS*

**Commissioner of Customs (Port), Kolkata**

(15/1, Strand Road, Custom House, Kolkata-700001.)

**.....Respondent**

**WITH**

**Customs Miscellaneous Application No.75661 of 2023 (EH)**

(On behalf of Appellant)

**In**

**Customs Appeal No.75537 of 2023**

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/KS/563-565/2023 dated 24.07.2023 passed by Commissioner of Customs (Appeals), Kolkata.)

**M/s. Bagrecha Enterprises Limited**

(850/5, Mettupalayam Road, Coimbatore, Tamil Nadu-641002.)

**...Appellant**

*VERSUS*

**Commissioner of Customs (Port), Kolkata**

(15/1, Strand Road, Custom House, Kolkata-700001.)

**.....Respondent**

**AND**

**Customs Miscellaneous Application No.75662 of 2023 (EH)**

(On behalf of Appellant)

**In**

**Customs Appeal No.75538 of 2023**

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/KS/563-565/2023 dated 24.07.2023 passed by Commissioner of Customs (Appeals), Kolkata.)

**M/s. Bagrecha Enterprises Limited**

(850/5, Mettupalayam Road, Coimbatore, Tamil Nadu-641002.)

**...Appellant***VERSUS***Commissioner of Customs (Port), Kolkata**

(15/1, Strand Road, Custom House, Kolkata-700001.)

**.....Respondent****APPEARANCE**

Shri R. Joseph, Advocate for the Appellant (s)

Shri Faiaz Ahmed, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)  
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)****MISCELLANEOUS ORDER NO.75401-75403/2023**

DATE OF HEARING : 8 August 2023

DATE OF DECISION : 8 August 2023

**Per : ASHOK JINDAL :**

Considering the issue is of recurring in nature as classification of the impugned goods is in question, therefore, we allow the applications for early hearing of the appeals and direct the Registry to list these appeals for final disposal on **2 November 2023.**

(Dictated and pronounced in the open Court.)

Sd/-

**(ASHOK JINDAL)  
MEMBER (JUDICIAL)**

Sd/-

**(K. ANPAZHAKAN)  
MEMBER (TECHNICAL)**