

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

**Customs Miscellaneous Application No. 75676 of
2023(COD)
In
Customs Appeal No. 75757 of 2023**

M/s. Sri Durga Impex & Logistics

(Plot No. 225, Prachi Enclave, Nilodri Vihar Chandrashekharapur, Bhubaneswar)

...Appellant

VERSUS

Commissioner of Customs(Prev.) Bhubaneswar-I

(C.R. Building, Bhubaneswar, Orisha Pin-751007)

...Respondent

APPEARANCE :

Dr. S.K. Mohapatra and Mr. Sudipta Ghosh, Advocates for the appellant
Mr. Subrata Debnath, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON MEMBER (TECHNICAL)

Misc. Order No. 75650/2023

DATE OF HEARING : 26.09.2023

DATE OF DECISION :26.09.2023

PER : R. MURALIDHAR :

Being satisfied with the explanation given by the Ld. Counsel, the delay of 93 days is condoned and the Miscellaneous Petition stands allowed. After going through the actual details of the case, we find that entire issue is within a narrow compass. After taking consent from both sides we have taken the Appeal itself for disposal.

2. Heard both sides.

3. We allow the Appeal filed in the Appellant.

4. Detailed Order to follow.

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

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

Pinaki