

Commissioner Of Customs (Port), Kolkata Vs M/S Gattani Industries

Court: Customs, Excise And Service Tax Appellate, Kolkata

Date of Decision: Jan. 8, 2024

Hon'ble Judges: R.Muralidhar, Member (J); Rajeev Tandon, Member (T)

Bench: Division Bench

Advocate: Faiz Ahmed, Nirupam Kar

Final Decision: Dismissed

Judgement

R.Muralidhar, Member (J)

1. The present Miscellaneous Application has been filed by the importer (Assessee herein) on the ground that their Appeal No.C/75444/2021, should

be tagged with the Departmental Appeal No.C/75871/2017, since the issue emanates from the same refund claim.

2. On a query from the Bench, the Id.A.R. for the Revenue submits that against the refund granted earlier, the Department had come up with the

appeal before this Tribunal bearing No.C/75871/2017. After the denovo adjudication, the same refund was once again granted by the adjudicating

authority. On Department filing an appeal against the Order-in-Original, the Commissioner (Appeals) has set aside the Order-in-Original. Being

aggrieved, the importer has filed the appeal bearing No.C/75444/2021 before this Tribunal.

3. From the above facts and circumstances of the case, it appears that since the refund in question has already been litigated by the appellant-

importer, the Revenue Appeal No.C/75871/2017 has become infructuous. Accordingly, we dismiss the appeal bearing No.C/75871/2017 filed by

the Revenue as infructuous.

4. In view of this, we reject the Miscellaneous Application filed by the importer to tag both the appeals together.