IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 2
Customs Appeal No. 75351 of 2025

(Arising out of Order-in-Appeal No.KOL/CUS/PORT/KS/640/2024 dated 12.11.2024 passed by Commissioner of Customs(PORT), Kolkata)

M/s Impressional Foto, **: Appellant**
4A, Golam Jilani Khan Road,
Kolkata-700039.

VERSUS

Commissioner of Customs(Port), **: Respondent**
2nd Floor, Customs House,
15/1, Strand Road,
Kolkata-700 001.

APPEARANCE:

Ms. Atika Sumran Ahmed, Advocate for the Appellant

Shri S.Chakroborty, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R.MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. 75824/ 2026

DATE OF HEARING:29.06.2026

DATE OF DECISION:02.07.2026

Order : [Per Shri R.Muralidhar]

The appellant is before the Tribunal being aggrieved the O-I-A wherein the Commissioner (Appeal) has dismissed the appeal filed by the appellant on the ground that the same was filed beyond the 90 days period. As per the Commissioner (Appeals), the appeal was filed after 90 days i.e. beyond the condonation period of 30 days. Being aggrieved the appellant has filed the present appeal before the Tribunal.

2. The Ld. Advocate appearing on behalf of the appellant submits that the Commissioner (Appeal) has considered the date of service of O-I-O as 06.03.2024 which is the actual date of the O-I-O.

She submits that since this O-I-O was not received by the appellant, they had submitted a letter on 09.05.2024 seeking the copy of the O-I-O. vide e-mail dated 21.05.2024, the department has sent the copy of the O-I-O. It should be taken as date of receipt of O-I-O. Once the date of receipt of O-I-O is taken as 21st May, 2024, the filing of the appeal before the Commissioner (Appeal) on 19.07.2024 will be within the 60 days period allowed for filing such appeals. She produces the copy of the letter dated 09.05.2024 seeking the copy of the O-I-O and the screen shot of the email received from the Revenue Department enclosing therewith the impugned order No. KOL/CUS/PORT/ADC /Gr-V/18/2024 dated 06.03.2024. In view of these submissions she prays that the appeal may be taken up for disposal at the Tribunal itself.

3. The Ld. Authorized Representative appearing on behalf of the Revenue submits that the Commissioner (Appeal) has noted in the O-I-A that the appellant has produced the copy of the email wherein order No. KOL/CUS/PORT/ADC/Gr-V/46/2024 has been forwarded. Therefore, he has held that the appellant has not been able to produce proper evidence towards delayed receipt of the O-I-O. He prays that the appeal may be dismissed.

4. I have gone through the appeal papers and the documentary evidence submitted by the appellant. The copy of the letter dated 09/05.2024 from the appellant and email in question is reproduced below:

Impressional
Foto

Mob : [illegible]

GSTIN: [illegible]

4A, GOLAM JILANI KHAN ROAD, TOPSIA KOLKATA-700039

Ref No. 1947 Date : [illegible]

सेवोत्तम प्राप्ति
SEVOTTAM RECEIPT
Contents not verified
Office of the Commissioner of Customs
Kolkata (PORT)
Sl. No. 000120
Date 09/05/24

To,

The Additional Commissioner of Customs (Port),

Assessment Group-5-1,

1st Floor, Customs House,

15/1, Strand Road,

Kolkata-700001.

Ref: i) Bill of Entry No. 8124423 dated 03.04.2022

ii) Show Cause Notice No. KOL/CUS/PORT/ADC/13/Gr.V

(A&B)/Gr V(A&B)/2022 Dated 01.12.2022.

Sub: Prayer for Supply of Order-in-Original if any issued -reg.

Sir,

That the undersigned herein do hereby write to you as follows:

1. In reference to the aforesaid bill of Entry dated 03.04.2022, the Show Cause Notice dated 01.12.2022 was intimated to me and relevant SCN proceedings was initiated against me thereby proposing redetermination of assessable value of the goods so covered under the aforesaid Bill of Entry dated 03.04.2022.

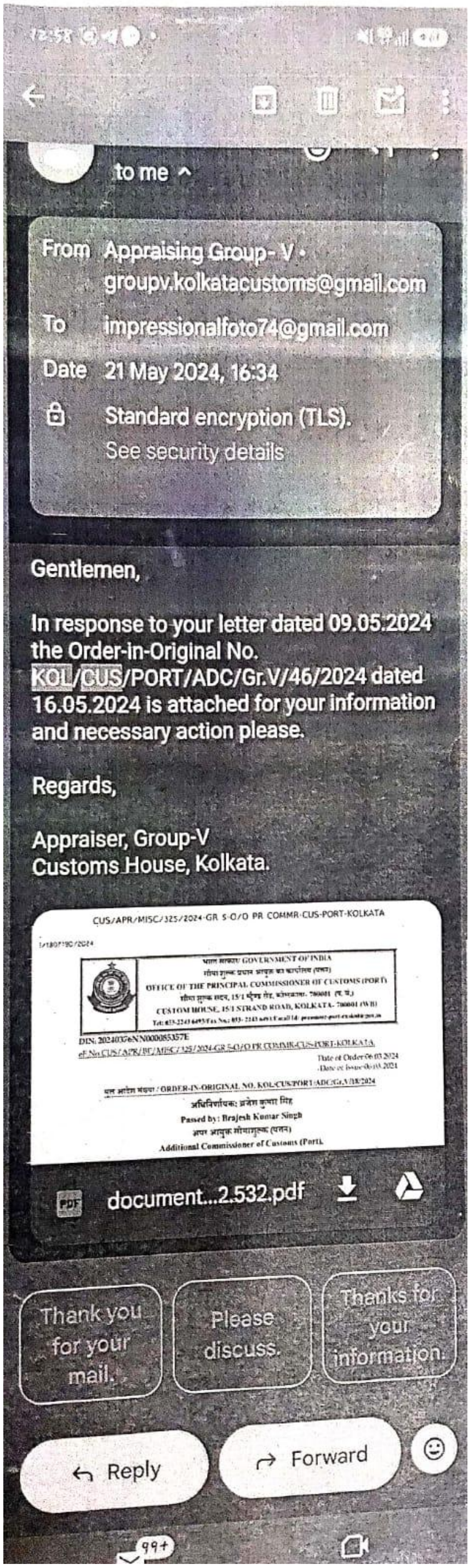
2. That it is most humbly submitted before your good authority that even after a prolonged period of SCN being issued to me and submission of reply thereto, I still have not received any order with regard to the SCN served upon me which makes me worried as to why the order still has not been issued and supplied to me.

3. That for the purpose of observing the basic principles of Natural Justice, it is earnestly prayed before your good office that the relevant order with regard to the SCN proceeding so initiated against me, if any issued, may kindly be supplied at the earliest.

In the aforesaid circumstances, it is most humbly requested that the Order-in-Original if any issued in connection to the above referred SCN dated 01.12.2022 may kindly be supplied to me at the earliest. The request made hereinabove is for your kind consideration.

Thanking you.

Your Faithfully,
Impressional Foto
Proprietor
M/s Impressional Foto
(IEC-DAHPM3800G)
4A Golam Jilani Khan Road
Kolkata-700039



to me

From Appraising Group- V • groupv.kolkatacustoms@gmail.com

To impressionalfoto74@gmail.com

Date 21 May 2024, 16:34

Standard encryption (TLS).
See security details

Gentlemen,

In response to your letter dated 09.05.2024 the Order-in-Original No. KOL/CUS/PORT/ADC/Gr.V/46/2024 dated 16.05.2024 is attached for your information and necessary action please.

Regards,

Appraiser, Group-V
Customs House, Kolkata.

CUS/APR/MISC/325/2024-GR 5-O/O PR COMMR-CUS-PORT-KOLKATA

GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)

CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001 (WB)

DIN: 20240376NN000085357E

ORDER-IN-ORIGINAL NO. KOL/CUS/PORT/ADC/Gr.V/18/2024

Passed by: Brajesh Kumar Singh

Additional Commissioner of Customs (Port).

document...2.532.pdf

Thank you for your mail.

Please discuss.

Thanks for your information.

Reply

Forward

5. I find that in the e-mail dated 21.05.2024, the O-I-O No. KOL/CUS/PORT/ADC/GR.V/46/2024 dated 16.05.2024 has been mentioned. However, the attachment pertains to O-I-O No. KOL/CUS/PORT/ADC/Gr.V/18/2024. When the same is viewed with the fact that the appellant had sought the copy of O-I-O vide their letter dated 09.05.2024 and the e-mail of the department dated 21.05.2024 specifically referred to the appellant's letter dated 09.05.2024, it is clear that the Revenue authorities have made typographical mistake in the body of the e-mail. Therefore, going by the factual evidence produced before me, I find that the appellant has filed the appeal within the normal period of 2 months.

6. As the factual details and the documentary evidence have to be properly verified to come up to a conclusion as to whether the Adjudication order passed is proper or not, I remand the matter to the Commissioner (Appeals) to verify all the documentary evidence and pass a considered decision within 4 months from the date of receipt of this order.

7. The appeal stands disposed off thus.

(Pronounced in open court on 02.07.2026)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

RG