



IN THE HIGH COURT OF ORISSA AT CUTTACK
OTAPL No.30 of 2024

Commissioner of Customs (Preventive), ... **Appellant**
C.R. Building, Bhubaneswar
Mr. Bismay Ananda Prusty, Senior Standing Counsel

-Versus-

M/s. Paradeep Phosphates Limited **...** **Respondent**
Mr. Adhiraj Mohanty, Advocate

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order No. **ORDER**
03. **15.10.2025**

OTAPL NO.30 of 2024 and I.A. No.80 of 2024

1. The appeal is admitted having involved the substantial questions of law as follows:-

(i) Whether the Tribunal was justified in extending the benefits under the Notification No.53/2011-Cus dated 01.07.2011 in respect of a certificate concerning the Country of Origin when Rule 14 of the Customs Tariff (Determination of Origin of Goods Under the Preferential Trade Agreement Between the Governments of the Republic of India and Malaysia) Rules, 2011 provides such certificate to be issued in a prescribed format?; and

(ii) Whether the Tribunal was justified in accepting the certificate concerning the Country of Origin issued by the manufacturer to be in consonance with the aforesaid statutory provision when such certificate is required to be issued by the Government of Malaysia or the designated Authority as notified by the Government of India?



2. Mr. Adhiraj Mohanty, learned counsel appears for the respondent and waives the service of notice of appeal.

3. The appellant is directed to serve copy of the appeal as well as the other Interlocutory Applications upon him by tomorrow (16.10.2025).

4. Since we have already admitted the appeal, having found that it involves the substantial questions of law, if the order is allowed to be carried out, it would virtually render the instant appeal infructuous. There shall be stay of the operation of the impugned order for a period of eight weeks from date or until further order whichever is earlier.

5. List this matter along with OTAPL No.29 of 2024 on 19th November, 2025.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini

Signature Not
Verified

Digitally Signed
Signed by: ASWINI KUMAR
SETHY
Designation: Personal Assistant
(Secretary-in-Charge)
Reason: Authentication
Location: ORISSA HIGH
COURT, CUTTACK
Date: 16-Oct-2025 13:37:51