

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EAST REGIONAL BENCH : KOLKATA

SP Nos. 75568,75573,75575,75584,75618,75619,75620,76186 to 76189,
76191 to 76195/17, 75850/17 AND

Appeal Nos. C/76138, 76143, 76145,76154,76223 to 76225, 76898 to
76901, 76903 to 76907/17 & 76571/17

(Arising out of the Order-in-Appeal Nos.KOL/CUS (PORT)/AA/155-
156/2017 dated-9/03/2017, KOL/CUS (PORT)/AA/182-183/2017 dated-
09/03/2017, KOL/CUS (PORT)/AA/151-152/2017 dated-10/03/2017
passed, KOL/CUS (PORT)/AA/177-178/2017 dated-10/03/2017, KOL/CUS
(PORT)/AA/216-219/2017 dated-27/03/2017, KOL/CUS (PORT)/AA/855-
858/2017 dated-16/08/2017, KOL/CUS (PORT)/AA/578-583/2017 dated-
23/05/2017, KOL/CUS (PORT)/AA/301-304/2017 dated-06/04/2017
passed by the Commissioner of Customs (Appeals), Customs House,
Kolkata)

Commr. of Customs – Kol (Port)

...APPELLANT(S)

VERSUS

M/s. Aditya International Ltd.
M/s. Chemsilk Commerce Pvt. Ltd.
M/s. Aahana Commerce Pvt. Ltd.
M/s. Huvepharma Sea Pune Pvt. Ltd.
M/s. Classic Textiles
M/s. Silver Textiles, Haryana

...RESPONDENT(S)

APPEARANCE

Sri S. N. Mitra, A.C. (A.R.)

FOR APPELLANT(S)

Sri S.K. Mehta, Advocate &
Sri K.K. Sanyal, Consultant

FOR THE RESPONDENT(S)

CORAM:

JUSTICE DR. SATISH CHANDRA, HON'BLE PRESIDENT
SHRI C.J. MATHEW, HON'BLE TECHNICAL MEMBER

DATE OF HEARING : 21/03/2018

Date of Pronouncement:21/03/18

FINAL ORDER NO. : 75496-512/2018

Per DR. SATISH CHANDRA :

These appeals were filed by the Revenue against Order-in-Appeal Nos.KOL/CUS (PORT)/AA/155-156/2017 dated-9/03/2017, KOL/CUS (PORT)/AA/182-183/2017 dated-09/03/2017, KOL/CUS (PORT)/AA/151-152/2017 dated-10/03/2017 passed, KOL/CUS (PORT)/AA/177-178/2017 dated-10/03/2017, KOL/CUS (PORT)/AA/216-219/2017 dated-27/03/2017, KOL/CUS (PORT)/AA/855-858/2017 dated-16/08/2017, KOL/CUS (PORT)/AA/578-583/2017 dated-23/05/2017, KOL/CUS (PORT)/AA/301-304/2017 dated-06/04/201 passed by the Commissioner of Customs (Appeals), Customs House, Kolkata)

2. Sri S.N. Mitra, A.C. (A.R.), appearing on behalf of the Revenue reiterated the grounds of appeal. Heard the Id. Advocate/consultant appearing for Respondent assessee and perused the appeal record.

3. We find that the appeals are covered vide Board's instruction being F.No.390/Misc./163/2010-JC dated 17.12.2015 in terms of litigation policy as the demand in each appeal is below ten lakhs.

3. Accordingly, the appeals are dismissed.

(Dictated and pronounced in the open Court)

Sd/-

(C.J. MATHEW)
TECHNICAL MEMBER

Sd/-`

(DR. SATISH CHANDRA)
PRESIDENT

k.b/-