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

MA(COD)-76131,76133,76135,76137,76139,76141,
76155,76157,76159 & 76161/17
SP-76132,76134,76136,76138,76140,76142.
76156,76158,76160 & 76162/17 &
Cus.Appeal Nos.76865 to 76870/17 & 76883-76886/17

(Arising out of Orders-in-Appeal Nos.Kol/Cus(Port)/AA/519-526/2017 dated 18.05.2017 & Kol/Cus(Port)/AA/551-556/2017 dated 23.05.2017 all passed by the Commissioner (Appeals) of Customs, Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Karan Impex
M/s Arnav International

Respondent (s)

Appearance:

Shri S. N. Mitra, Asstt.Commr. (AR) for the Respondent (s)
None for the Respondent (s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, JUDICIAL MEMBER
HON'BLE SHRI C. J. MATHEWS, TECHNICAL MEMBER

Date of Hearing : 14.03.2018
Date of Decision : 14.03.2018

ORDER NO.F/O/75378-75387/2018

Per Coram :

These Misc. Applications have been filed by the Revenue seeking condonation of delay of 74 days (in Cus.Appeal Nos.76865 to 76870/17) & 70 days (in Cus.Appeal Nos.76883-76886/17) in filing the appeals before this Tribunal.

2. In view of the reasons explained in the applications, the delay in all the appeals is condoned. The Miscellaneous Applications (COD) are accordingly allowed.

3. With the consent of both sides, the present appeals filed by the Revenue are being taken up together for final disposal.

4. These appeals are filed by the Revenue against the Order-in-Appeal Nos.Kol/Cus(Port)/AA/519-526/2017 dated 18.05.2017 & Kol/Cus(Port)/AA/551-556/2017 dated 23.05.2017 all passed by the Commissioner (Appeals) of Customs, Kolkata.

5. Heard both sides and perused the appeals records.

6. On perusal of records, we find that the amount involved in these Appeals is less than Rs.10.00 Lakhs. Accordingly, the same is covered by the National Litigation Policy issued by the CBEC Circular bearing No.390/Misc./163/2010-JC(8-2011) dated 17.08.2011 as amended from time to time.

7. With the above premise, the Revenue's Appeals are dismissed as non-maintainable on the ground that the amount involved is less than Rs.10.00 Lakhs and covered by the National Litigation Policy Circular dated 17.08.2011 of the Department of Revenue. Stay petitions also get disposed off.

(Dictated and pronounced in the open court.)

Sd/ Sd/

(C. J. MATHEWS)
MEMBER (TECHNICAL)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

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