

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

**1-21. SP-75679 to 75684/17, 75693-75698/17 & 75047 to
75055/18**
**& 1-21. Cus.Appeal Nos.76320 to 76325/17, 76333 to 76338/17
& 75050 to 75058/18**

(Arising out of Orders-in-Appeal Nos.KOL-CUS-PORT-AA-242-247-2017 dated 30.03.2017, KOL-CUS-PORT-AA-228-233-2016 dated 28.03.2017 & KOL-CUS-PORT-AA-1047-1055-2017 dated 22.09.2017 all passed by the Commissioner (Appeals) of Customs, Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Suraj Enterprises
M/s Krish Textiles
M/s Shree Luxmi Steels

Respondent (s)

Appearance:

Shri S. N. Mitra, Asstt. Commr. (A.R.) for the Respondent (s)
Shri B. L. Rajak, Consultant for the Respondent (s)

CORAM:

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

Date of Hearing : 19.03.2018

Date of Decision : 19.03.2018

ORDER NO.F/O/75742-75762/2018

Per Dr. Satish Chandra.

The present appeals are filed by the Revenue against the impugned Orders-in-Appeal Nos. KOL-CUS-PORT-AA-242-247-2017 dated 30.03.2017, KOL-CUS-PORT-AA-228-233-2016 dated 28.03.2017 & KOL-CUS-PORT-AA-1047-1055-2017 dated 22.09.2017 all passed by the Commissioner (Appeals) of Customs, Kolkata.

2. Heard Shri S.N. Mitra, Id.A.R. for the Revenue-Assessee and Shri B. L. Rajak, Id.Consultant for the Respondents.

**Cus.Appeal Nos. 76320 to 76325/17,
76333 to 76338/17 & 75050 to 75058/18**

3. After hearing both sides and on perusal of record, it appears that the amount involved in each Appeal 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.

4. In view of the above, each appeal having less than tax effect is not maintainable.

5. In the result, all the appeals filed by the Department, are dismissed in *lemine*.

(Dictated and pronounced in the open court.)

Sd/
(C.J.Mathew)
Member (Technical)
mm

Sd/
(Justice Dr. Satish Chandra)
President