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

1-12. SP-75685,75686,75688,76689,75690,
75711 to 75716 & 76190/17
&
1 to 12. Cus.Appeal Nos.76326,76327,76329,76330,
76331,76367 to 76372/17 & 76902/17

(Arising out of Order-in-Appeal Nos.Kol/Cus-Port/AA/266-271/2017 dt. 31.03.17, Kol/Cus-Port/AA/248-253/2017 dt. 30.03.17 & Kol/Cus-Port/AA/251-256/2017 dt. 23.05.17 all passed by Commissioner (Appeals) of Customs, Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

(i) M/s Asha Enterprises
(ii) M/s Ranjan International
(iii) 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/75366-75377/2018

Per Coram :

On taking up applications for stay of orders-in-appeal nos. Kol/Cus-Port/AA/266-271/2017 dt. 31st March 2017, Kol/Cus-Port/AA/248-253/2017 dt. 30.03.17 and Kol/Cus-Port/AA/251-256/2017 dt. 23rd May 2017 of Commissioner (Appeals) of Customs, Kolkata filed by Revenue. Learned Authorised Representative for the Revenue submits that the disputed amount of duty is less than the threshold specified in the litigation policy as per instruction no.390/Misc./163/2010-JC dated 17th December 2015. We find this to be so. Accordingly, the appeal files were called for to ascertain the continuance thereof.

2. We have examined the records. Revenue is cognizant of the dispute being below the threshold imposed but, taking the view that the policy does not applicable because the amount in dispute is the fine and penalty for which Revenue claims that the maximum should be imposed, this appeal has been filed. This duty liability that will determine threshold for continuance of proceedings and duty liability is not in dispute here.

3. We do not find that there is valid ground to deny coverage under the litigation policy referred *supra* as the appeals do not conform to the threshold requirement exceeding Rs.10.00 lakhs for a dispute to continue.

4. Accordingly, appeals are also dismissed along with dismissal of applications for stay.

(Dictated and pronounced in the open court.)

Sd/	Sd/
(P. K. CHOWDHARY)	**(C.J. MATHEW)**
MEMBER (JUDICIAL)	**MEMBER (TECHNICAL)**

mm