

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

Customs Stay Nos. 75271/16 & 75273/16
AND
Customs Appeal Nos. C/75673 & 75674/2016

(Arising out of the Order-in-Appeal No. KOL/CUS (PORT)/AA/302 & 303/2015 dated-30/10/2015 passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port)-Kolkata

...APPELLANT(S)

VERSUS

M/s. Ganga High Tech. Pvt. Ltd.

...RESPONDENT(S)

APPEARANCE

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

FOR APPELLANT(S)

NONE

FOR THE RESPONDENT(S)

CORAM:

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

DATE OF HEARING & DECISION: 13/03/2018

FINAL ORDER NO. : 75320-75321/18

Per Coram,

These appeals were filed by the Revenue against Order-in-Appeal No. KOL/CUS (PORT)/AA/302 & 303/2015 dated-30/10/2015 passed by the Commissioner of Customs (Appeals), Kolkata).

2. None appeared for the Respondent.

3. Sri S.N. Mitra, A.C.(A.R.), appearing on behalf of the Revenue reiterated the grounds of appeal. He submits that there is no classification issue involved in this case.

4. Perused the appeal record. 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.

3. Accordingly, the appeals are dismissed and stay petitions disposed off.

(Dictated and pronounced in the open Court)

Sd/-

(C.J. MATHEW)
TECHNICAL MEMBER

Sd/-

(P.K. CHOUDHARY)
JUDICIAL MEMBER

k.b/-