

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA  
EASTERN ZONAL BENCH: KOLKATA**

**Miscellaneous Application Nos.C/MA(COD)/75308, 75310,  
75319, 75320, 76289, 76301/17**

**Stay Petition Nos.C/Stay/75198, 75200, 75199, 75201, 76290,  
76302/17**

**Sl.No.1-6) Appeal Nos.C/75493, 75495, 75494, 75496, 77054,  
77060/17**

(Arising out of Order-in-Appeal No.

Sl.No.1-4) KOL/CUS/PORT/AA/241-244/2016 dated 26.10.2016 passed by the Commissioner of Customs(Appeals), Kolkata.

Sl.No.5) KOL/CUS/PORT/AA/826/2017 dated 26.07.2017 passed by the Commissioner of Customs(Appeals), Kolkata.

Sl.No.6) KOL/CUS/PORT/AA/823-825/2017 dated 26.07.2017 passed by the Commissioner of Customs(Appeals), Kolkata.)

CC(PORT), Kolkata

Applicant (s)/Appellant (s)

**Vs.**

1-4 & 6) M/s.Enterprise International Ltd.

5) M/s.Chemsilk Commerce Pvt.Ltd.

Respondent (s)

Appearance:

Shri S.N.Mitra, AC(AR) for the Revenue

Shri S.K.Mehta, Advocate for the Respondent (s)

**CORAM:**

**HON'BLE SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**

**HON'BLE SHRI C.J.MATHEW, MEMBER(TECHNICAL)**

Date of Hearing/Decision :- 20.03.2018

ORDER NO.MO/75290-95/2018, SO/75296-301/2018, FO/75413-75418/2018

**Per Shri Justice (Dr.) Satish Chandra.**

The present appeals are filed by the Revenue against the respective Orders-in-Appeal passed by Commissioner of Customs(Appeals), Kolkata.

2. Heard Shri S.N.Mitra AC(AR) for the Revenue-Assessee and Shri S.K.Mehta, Advocate for the Respondent.
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 limine*. Miscellaneous Applications and Stay Petitions are also disposed of.

(Dictated and pronounced in the open court.)

**(C.J.Mathew)**  
**Member(Technical)**

**(Justice Dr. Satish Chandra)**  
**President**

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