

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

MA-75904 to 75909,
75996,75998,76000,760002,76004,76006,76009,76014,76016,76024,76
020,76026,76028,76032,76034,76038 & 76040/17

SPs-75997,75999,76001,76007,76008,76025, 76027,76029,76038
&76035/17

AND Customs Appeal Nos.C/76521 to 76526,76724 to 76730/17,
C/76733,76734,76736,76738-76740, 76742,76743,76745 & 76746/17

(Arising out of the Order in Appeal Nos. KOL/CUS (PORT)/AA/294-300
dated-06/04/2017, KOL/CUS (PORT)/AA/403-405/2017 dated-
27/04/2017, KOL/CUS (PORT)/AA/409-411/2017 dated-27/04/2017,
KOL/CUS (PORT)/AA/423-426/2017 dated-27/04/2017, KOL/CUS
(PORT)/AA/453-458/2017 dated-04/05/2017, KOL/CUS (PORT)/AA/414-
417/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/412-413/2017 dated-
27/04/2017, KOL/CUS (PORT)/AA/492-493/2017 dated-16/05/2017
passed by the Commissioner of Customs (Appeals), Customs House,
Kolkata)

C.C. (Port) KOLKATA

...APPELLANT(S)

VERSUS

M/s. Ankit Traders
M/s. J.J. Traders
M/s. Shree Textiles
M/s. Amit International
M/s. Veer Textiles
M/s. Vishnu Textiles
M/s. Aman Traders

...RESPONDENT(S)

APPEARANCE

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

FOR APPELLANT(S)

Sri S.K. Meheta, Advocate

FOR THE RESPONDENT(S)

CORAM:

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

DATE OF HEARING & DECISION: 21/03/2018

FINAL ORDER NO. : MO/75337-75359/S.O. 75360-75368/F.O. 75473-75495/2018

Per DR. SATISH CHANDRA :

These appeals were filed by the Revenue against Order-in-Appeal Nos. KOL/CUS (PORT)/AA/294-300 dated-06/04/2017, KOL/CUS (PORT)/AA/403-405/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/409-411/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/423-426/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/453-458/2017 dated-04/05/2017, KOL/CUS (PORT)/AA/414-417/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/412-413/2017 dated-27/04/2017, KOL/CUS (PORT)/AA/492-493/2017 dated-16/05/2017 passed by the Commissioner of Customs (Appeals), Customs House, Kolkata.

2. Sri S.N. Mitra, A.C. (A.R.), appearing on behalf of the Revenue reiterated the grounds of appeal. Heard the Id. Advocate appearing for Respondent assesseees and perused the appeal record.

3. 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 as the demand in each appeal is below ten lakhs.

3. Accordingly, the appeals are dismissed.

(Dictated and Pronounced in the open Court)

Sd/-

(C.J. MATHEW)
TECHNICAL MEMBER

Sd/-

(DR. SATISH CHANDRA)
PRESIDENT

k.b/-