

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

Appeal No. C/187/2009

(Arising out of Order-in-Appeal No.Kol/Cus/CKP/58&59/2009 dated 29.01.2009
passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Global Sales

Respondent (s)

Appearance:

Shri S.K.Naskar, AC(AR) for the Appellant (s)

None for the Respondent (s)

CORAM:

Hon'ble SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

Hon'ble SHRI V.Padmanabhan, Member (Technical)

Date of Hearing/Decision:- 02.05.2018

ORDER NO. FO/76001/2018

Per Dr. Satish Chandra

1. The present appeal has been filed by the department against the impugned order. Shri S.K.Naskar, AC(AR) for the department submits that the appeal is hit by the Circular No.390/Misc./163/2010-JC dated 17.12.2015 as the amount involved in each appeal is less than the prescribed limit of the Circular.

In view of the above, appeal is not maintainable as the amount involved is less than the prescribed limit by the Circular. Hence, the appeal is dismissed in limini.

(Dictated and pronounced in the Open Court)

S/d.

(Justice Dr. Satish Chandra)

President

S/d.

(V.Padmanabhan)

MEMBER (Technical)

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