

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

Appeal Nos. C/196/2010, C/3/2011

(Arising out of Order-in-Appeal No.Kol/Cus/CKP/99-100/2010 dated 30.03.2010 and Order-in-Appeal No.Kol/Cus/CKP/283 &284/2010 dated 7.10.2010 all passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Preventive), Kolkata
M/s. Premier Traders

Applicant (s)/Appellant (s)

Vs.

M/s. Premier Traders
Commissioner of Customs (Preventive), Kolkata

Respondent (s)

Appearance:

Shri S.Guha, AC(AR) for the Appellant (s)
Shri A.Chakraborty, Advocate 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/75982-983/2018

Per Dr. Satish Chandra

1. The present appeals have been filed by the department against the various impugned orders. Shri S.Guha, AC(AR) for the department submits that each of the appeals 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, each appeal is not maintainable as the amount involved is less than the prescribed limit by the Circular. Hence, all the appeals are dismissed in limini.

(Dictated and pronounced in the Open Court)

S/d.

(Justice Dr. Satish Chandra)

President

S/d.

(V.Padmanabhan)

MEMBER (Technical)