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

MA (COD)- 76147/17 & SP- 76148/17
&
Cus.Appeal No.76873/17

(Arising out of Order-in-Appeal No.Kol/Cus/Port/AA-538-543/2017 dated 18.05.2017 passed by the Commissioner (Appeals) of Customs, Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Karan Impex

Respondent (s)

Appearance:

Shri S. Guha, Asstt. Commr. (A.R.) for the Respondent (s)
None for the Respondent (s)

CORAM:
HON'BLE SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE SHRI V. PADMANABHAN, TECHNICAL MEMBER

Date of Hearing : 01.05.2018
Date of Decision : 01.05.2018

ORDER NO- **FO/C/A/75908/2018**

Per Dr. Satish Chandra.

The present appeal is filed by the Revenue against the impugned Order-in-Appeal No.Kol/Cus/Port/AA-538-543/2017 dated 18.05.2017 passed by the Commissioner (Appeals) of Customs, Kolkata.

2. Heard Shri S.Guha, ld.A.R. for the Revenue-Assessee and none present for the Respondent.

3. After hearing the ld.A.R. for the Revenue 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, the appeal having less than tax effect is not maintainable.

5. In the result, each appeal filed by the Department, is dismissed in *lemine*. Stay petition & M.A. also get disposed off.

(Dictated and pronounced in the open court.)

Sd/	Sd/
(V.Padmanabhan)	**(Justice Dr. Satish Chandra)**
Member (Technical)	**President**

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