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

SP-76075/17
& Cus.Appeal No.76804/17

(Arising out of Order-in-Appeal No.Kol/Cus/Port/AA-786-788/2017 dated 13.07.2017 passed by the Commissioner (Appeals) of Customs, Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Pannalal Ramesh Chandra

Respondent (s)

Appearance:

Shri S. N. Mitra, Asstt. Commr. (A.R.) for the Respondent (s)
Shri B. L. Rajak, Consultant for the Respondent (s)

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

Date of Hearing : 03.05.2018
Date of Decision : 03.05.2018

ORDER NO - **FO/C/A/75974/2018 & SO/75638/2018**

Per Dr. Satish Chandra.

The present appeal is filed by the Revenue against the impugned Order-in-Appeal No.Kol/Cus/Port/AA-786-788/2017 dated 13.07.2017 passed by the Commissioner (Appeals) of Customs, Kolkata.

2. Heard Shri S.N. Mitra, ld.A.R. for the Revenue-Assessee and Shri B. L. Rajak, ld. Consultant 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, the appeal having less than tax effect is not maintainable.

5. In the result, the appeal filed by the Department, is dismissed in *lemine*. Stay petition also gets disposed off.

(Dictated and pronounced in the open court.)

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

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