

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

**Stay Petition No. 75563/2018
And
Appeal No. Cus/76153/2018**

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/472/2018 dated 07.02.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs (Port) Kolkata.

Applicant (s)/Appellant (s)

Vs.

M/S. Vishal Enterprises.

Respondent (s)

Appearance:

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

Shri Amit Kumar, Advocate for the Respondent(s)

CORAM:

HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)

HON'BLE SHRI BIJAY KUMAR, MEMBER(TECHNICAL)

Date of Hearing/Decision: - 07.06.2018

ORDER NO. FO/76244/2018

Per CORAM.

This appeal has been filed by the Revenue against Order-in-Appeal No. Kol/CUS(PORT)/AA/472/2018 dated 07.02.2018 passed by the Commissioner of Customs (Appeals) Kolkata.

2. Shri S.K. Naskar, Ld. A.C. (AR) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard both sides and perused the appeal records.

4. On perusal of records, we find that the amount involved in this case is below the monetary limit of Rs. 10 lakhs. The present case falls under exclusion clause 3(c) of the National Litigation Policy introduced vide Board's Instruction dated 17.12.2015 which has been deleted vide Instruction F. No. 390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeal is dismissed under litigation policy. Stay petition also stands disposed of.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member(Technical)

(P.K.Choudhary)
Member(Judicial)

Pooja.