

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

**Stay Application Nos.75705, 75707 & 75709/2017 &
Appeal Nos.C/76364, 76365 & 76366/2017**

(Arising out of Order-in-Appeal No. Kol/Cus/Port/AA-70-72/2017 dated 13.02.2017 passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), West Bengal, Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Bhumika Enterprises

Respondent (s)

Appearance:

Shri S.N.Mitra, AC(AR) for the Appellant (s)

None for the Respondent (s)

CORAM:

Hon'ble SHRI P.K.CHOUDHARY, Member (Judicial)

Hon'ble SHRI Bijay Kumar, Member (Technical)

Date of Hearing/Decision:- 05.07.2018

ORDER NO.FO/76394-396/2018

Per Coram,

All these appeals have been filed by the Revenue against Order-in-Appeal No. Kol/Cus/Port/AA-70-72/2017 dated 13.02.2017 alongwith stay petition for staying the impugned order.

2. Sri S.N.Mitra, AC(AR) appeared on behalf of the Revenue and reiterated the grounds of appeals. Heard Id. AR and perused the appeals records. After going through the Order-in-Appeal we find that the individual appeals in these cases are below the monetary limit of Rs.10.00 lacs in terms of Board's Instruction F.No.390/Misc./163/2010-JC dated 17.08.2011. The present cases 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 appeals are dismissed. The stay petitions are also dismissed.

(Dictated and pronounced in the Open Court)

S/d.

**(Bijay Kumar)
Member (Technical)**

S/d.

**(P.K.Choudhary)
Member (Judicial)**

