

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

Appeal Nos. C/127/09 & C/571/09

(Arising out of Orders-in-Appeal Nos. KOL/CUS/CKP/530/09 dated 06.08.2009 and KOL/CUS/CKP/08/09 dated 15/01/09 both passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Custom (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Diamond Beverages Pvt. Ltd.

Respondent (s)

Appearance:

Shri S. Guha, A. C. (A. R.) for the Revenue

Shri K. P. Dey, 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: - 18.07.2018

ORDER No. F/76447-76448/2018

PER CORAM.

These appeals have been filed by the Revenue against Orders-in-Appeal Nos. KOL/CUS/CKP/530/09 dated 06.08.2009 and KOL/CUS/CKP/08/09 dated 15/01/2009 both passed by the Commissioner of Customs (Appeals), Kolkata.

2. Shri S. Guha A. C. (A. R.) 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 both cases is below the monetary limit of Rs. 10 lakhs. The present cases

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fall under exclusion clause 3(c) of the National Litigation Policy introduced vide Board's Instruction dated 17.12.2015 which have been deleted vide Instruction F. No. 390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeals are dismissed under litigation policy.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member (Technical)

(P.K.Choudhary)
Member(Judicial)

Pooja.