

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

Appeal No. C/75524-75531/2018

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AA/1286-1293/2017 dated 04.10.2017 passed by the Commissioner of Customs (Appeal), Kolkata.

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Linc Pen & Plastic Ltd.

Respondent (s)

Appearance

Shri A. K. Singh, A. C. (A. R.) for the Revenue

Shri Arijit Chakrabarty, Advocate for the Respondent (s)

CORAM:

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

Date of Hearing/Decision: - 21.08.2018

ORDER NO. FO/76527-76534/2018

PER SHRI P.K.CHOUDHARY

These appeals have been filed by the Revenue against Order-in-Appeal No. KOL/CUS(Port)/AA/1286-1293/2017 dated 04.10.2017 passed by the Commissioner (Appeals) of Customs, Kolkata .

2. Shri A. K. Singh, 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, I find that the amount involved in these cases is below the monetary limit of Rs. 10 lakhs. The present cases fall 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 under Litigation Policy.

(Dictated and pronounced in the open court.)

Sd/-
(P. K. Choudhary)
Member (Judicial)

Pooja.