

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

**MA-(COD)-76700/18 & SP-76701/18
& Cus.Appeal No.77931/18**

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AA/740/2018 dated 10.04.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Bengal Jute & Bag Company

Respondent (s)

Appearance:

Shri A.K. Singh, Asstt. Commr. (AR) for the Revenue

Shri Pravash Saha, Authorized Representative for the Respondent(s)

CORAM:

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

HON'BLE SHRI BIJAY KUMAR, MEMBER (TECHNICAL)

Date of Hearing : 17.09.2018

Date of Decision : 17.09.2018

Final Order No.MO/75809/SO/75810/FO/76636/2018

PER CORAM :

The present Miscellaneous Application has been filed by the Revenue, seeking condonation of delay of 11 days in filing the appeal before this Tribunal.

2. In view of the reasons as explained in the application, the delay in filing the appeal before this Tribunal, is condoned. The Miscellaneous Application (COD) is allowed.

3. With the consent of both sides, the present appeal filed by the Revenue is being taken up for final disposal.

4. This appeal is filed by the Revenue against the Order-in-Appeal No.KOL/CUS(CCP)/AA/740/2018 dated 10.04.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

5. On perusal of records, we find that the differential duty involved in this case is only Rs.69,469/- i.e. below the monetary limit of Rs.10 lakhs which has been notified by the Government vide Circular No.390/Misc./163/2010-JC(17-12-2015) dated 17th December, 2015. Accordingly, the appeal is dismissed under litigation policy. Stay Petition also gets disposed off.

(Dictated and pronounced in the open court.)

Sd/
(Bijay Kumar)
Member (Technical)

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

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