

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL, BENCH : KOLKATA**

MA (COD)- 76743/2018 & SP-76744/2018 (in Appeal No. C/78011/2018)

And

MA (COD)-76745/2018 & SP-76746/2018 (In Appeal No. C/78012/2018)

(Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/282-283/2018 dated 31.01.2018 passed by the Commissioner of Customs (Appeals), kolkata.

Commissioner of Customs (Port), Kolkata Applicant (s)/Appellant (s)

Vs.

M/s. Aryan Enterprises

Respondent (s)

Appearance:

Shri S. Guha, A. C. (A. R.) for the Revenue
None, for the Respondent (s)

CORAM:

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

Date of Hearing/Decision:- 27/09/2018

Order No. MO/75838-75839/2018, SO/75840-75841/2018,
FO/76685-76686/2018

PER CORAM:

The present Miscellaneous Applications have been filed for condonation of delay of 82 days in filing each appeal.

2. In view of the reasons as enumerated in the said Applications, the delay in filing the appeals is hereby condoned. The Miscellaneous Applications (COD) are thus allowed.

2. Shri S. Guha, A. C. (A. R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard the Ld. A. R. for the Revenue and perused the appeal records.

4. On perusal of records, we 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. Stay petitions also stand disposed of.

(Dictated and pronounced in the open court)

Sd/-
(V. PADMANABHAN)
MEMBER (TECHNICAL)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Pooja