

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

Appeal No. C/94/2008

(Arising out of Order-in-Appeal No. KOL/CUS/CKP/479-480/2007 dated 31/12/2007 passed by the Commissioner of Customs (Appeals), Kolkata.

CC (P), W. B.

Applicant (s)/Appellant (s)

Vs.

M/S. RDB Textiles Ltd.

Respondent (s)

Appearance:

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

Shri, Sourabh Bngaria & Shri I. Banerjee, advocates for the Respondent(s)

Appeal No. C/95/2008

CC (P), W. B.

Applicant (s)/Appellant (s)

Vs.

M/S. Yocon Exports Pvt. Ltd.

Respondent (s)

Appearance:

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

None for the Respondent (s)

CORAM:

HON'BLE SHRI S. K. PATI, MEMBER (JUDICIAL)

HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: - 04.10.2018

ORDER NO. FO/76696-76697/2018

PER CORAM.

These appeals have been filed by the Revenue against Order-in-Appeal No. KOL/CUS/CKP/479-480/2007 dated 31/12/2007, 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 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/-
(S. K. Pati)
Member (Judicial)

Sd/-
(V. Padmanabhan)
Member (Technical)

Pooja.