

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

**MA-(COD)-76741/18 & SP-76742/18  
& Cus.Appeal No.78010/18**

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AA/570/2018 dated 07.03.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

**Vs.**

M/s. G. G. Textiles

Respondent (s)

Appearance:

Shri G. Guha, Asstt. Commr. (AR) 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 : 27.09.2018

Date of Decision : 27.09.2018

ORDER NO. M/O 75842-75843/2018 F/A/7688/2018

**Per Bench :**

The present Miscellaneous Application has been filed by the Revenue, seeking condonation of delay of 46 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. When the matter was called, none appeared on behalf of the Respondent. With the consent of the Id.A.R. for the Revenue, 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/570/2018 dated 07.03.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

5. On perusal of records, we find that the duty involved in this case is only Rs.3,41,000/- 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 17<sup>th</sup> December, 2015. Accordingly, the appeal is dismissed under litigation policy. Stay Petition also gets disposed off.

(Dictated and pronounced in the open court.)

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

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

mm