

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

**MA-(COD)-76735/18 & SP-76736/18
& Cus.Appeal No.78007/18**

(Arising out of Order-in-Appeal No.KOL/CUS(CCP)/AA/14/2018 dated 02.01.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Moon Star Traders

Respondent (s)

Appearance:

Shri G. Guha, Asstt. Commr. (AR) for the Revenue
S/Shri S.C.Ratho & B.Singh, both Consultants 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 75844-75845/2018 F/A 76689/2018

Per Shri P.K.Choudhary :

The present Miscellaneous Application has been filed by the Revenue, seeking condonation of inordinate delay of 110 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. Heard both sides and perused the appeal records. 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/14/2018 dated 02.01.2018 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.5,59,700/- 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/
(V.Padmanabhan)
Member (Technical)

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

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