

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

MA (COD) Nos.-77204, 77206, 77208, 77209, 77212/2018
SP Nos.-77205, 77207, 77229, 77210, 77212/2018
& Cus.Appeal Nos.78580, 78581, 78582, 78583, 78584/2018)

(Arising out of Order-in-Appeal Nos.KOL/CUS(PORT)/AA/2149-2153/2017 dated 18.12.2017 passed by the Commissioner of Customs (Appeals), Kolkata)

CC (Port), Kolkata

...APPELLANT(S)

VERSUS

M/s Suraj Impex

....RESPONDENT (S)

APPEARANCE

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

None for the Respondent (s)

CORAM:

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

Hon'ble SHRI V.Padmanabhan, Member (Technical)

Date of Hearing/Decision : 10.10.2018

ORDER NO.MO/75899-897/18, SO/75893-897/18, FO/76745-749/2018

Per Bench :

The Revenue has filed the present Miscellaneous Applications for condoning the inordinate delay of 193 days in filing the appeals before this Forum.

2. In view of the reasons as narrated in the applications and after considering the submissions advanced by the Id.D.R. for the Revenue, the delay in filing the appeals are condoned. The Misc.Applications (COD) are allowed.

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

3. None present on behalf of the Respondent despite notice.
4. Heard the Id.A.R. for the Revenue and perused the appeal records.
5. 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 390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeals are dismissed under litigation policy. Stay Petitions are also disposed of.

(Dictated and Pronounced in the Open Court)

S/d.

S/d.

(P. K. CHOWDHARY)

(V.Padmanabhan)

MEMBER (JUDICIAL)

MEMBER (TECHNICAL)