

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

**MA (COD)-77213, 77215, 77217, 77219, 77221/2018
SPs-77214, 77216, 77218, 77220, 77222/2018**

**And
Appeal Nos. C/78585-78589/2018**

(Arising out of Order-in-Appeal No. KOL/CUS/AA/196-200/2018 dated 23/01/2018 passed by the Commissioner of Customs (Appeals), Kolkata.

CC (Port), Kolkata.

Applicant (s)/Appellant (s)

Vs.

M/S. Ankit Traders

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: - 10.10.2018

ORDER NO. MO/75866-75870/2018, SO/75871-75875 & FO/76731-76735/2018

PER CORAM.

The present Miscellaneous Applications have been filed for condonation of delay of 152 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

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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 Petition also stand disposed of.

(Dictated and pronounced in the open court.)

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

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

Pooja.