

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

**Misc. Application (COD)-Nos. 77396-77397/2018**

**And**

**Stay Petition No.77394-77395/2018**

**And**

**Appeal No. C/78849-78850/2018**

Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/2128/2017 dated 18.12.2017 & O/A No. KOL/CUS(PORT)/AA/1175/2018 dated 02.07.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs (Port), Kolkata.

Applicant (s)/Appellant (s)

**Vs.**

1.M/s. Ess Kay Traders,  
2.M/s. S. J. Impex

Respondent (s)

Appearance:

Shri A. K Singh, A. C. (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/Decision: - 30.11.2018

Order No...MO/76024-76027/2018 & FO/A/77034-77035/2018

**Per Bench:**

These present Miscellaneous Applications have been filed by the Revenue, seeking condonation of inordinate delay of 22 & 211 days in filing the appeals before this Tribunal.

2. In view of the reasons as explained in the applications, the delay in filing the appeals before this Tribunal, is condoned. The Miscellaneous Applications (COD) are allowed.

3. When the matters are called, none appeared on behalf of the Respondents. Heard the Ld. A.R. for the Revenue. With the consent of Ld. A. R. for the Revenue, the present appeals filed by the Revenue are being taken up for final disposal.

4. These appeals are filed by the Revenue against the Order-in-Appeal Nos. KOL/CUS(PORT)/AA/2128/2017 dated 18.12.2017 & O/A No. KOL/CUS(PORT)/AA/1175/2018 dated 02.07.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

5. On perusal of records, we find that the duty involved in these cases is 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 appeals are dismissed under litigation policy. Stay petitions also gets disposed off.

(Dictated and Pronounced in the Open Court)

**(V. Padmanabhan)**  
**Member(Technical)**  
T.K

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