

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

**Appeal No. C/78054/2018**

(Arising out of Order-in-Appeal No.Kol/Cus(port)/AA/1953-1954/2017 dated  
21.11.2017 passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

**Vs.**

M/s. Classic Textiles

Respondent (s)

Appearance:

Shri S.Guha, AC(AR) for the Appellant (s)

None for the Respondent (s)

**CORAM:**

**Hon'ble Shri P.K.Choudhary, Member (Judicial)**

Date of Hearing/Decision:- 07.12.2018

ORDER NO.FO/77069/2018

**Per Shri P.K.Choudhary**

This appeal has been filed by the Revenue against Order-in-Appeal No.Kol/Cus(port)/AA/1953-1954/2017 dated 21.11.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

2. 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, I find that the amount involved in this case is below the monetary limit of Rs.10 lakhs and covered vide Board's instruction being F.No.390/Misc./163/2010-JC dated 17.12.2015 in terms of litigation policy.
6. Accordingly, the appeal is dismissed under litigation policy.

(Dictated and Pronounced in the Open Court)

S/d.  
**(P.K.Choudhary)**  
**MEMBER (JUDICIAL)**