

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

**Cus. Misc.Application Nos.76415 & 76417 of 2018,
Cus.Stay Petition Nos.76416 & 76414 of 2018
&
Cus.Appeal Nos. 77552-77551 of 2018**

(Arising out of Order-in-Appeal Nos.Kol/Cus.(Port)/AA/2154-2155/2017 dated 18.12.2017 passed by Commr. (Appeals) of Customs, Kolkata)

CC (Port), Kolkata

15/1 Strand Road,
Kolkata-700001.

Applicant (s)

VERSUS

M/s Suraj Impex

VPO-Prijan Kalyan,
Via- Mehatpur,
Dist.-Jalandhar,
Punjab-144041.

Respondent (s)

APPERANCE :

Shri A. K. Singh, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)

**MISC./SP ORDER NOS.75725-75728/2019
FINAL ORDER NOS.75545-75546/2019**

DATE OF HEARING : 06.06.2019

DATE OF DECISION : 06.06.2019

PER P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Appellant Revenue for condonation of delay of 99 days in filing of their Cus.Appeal Nos.77552 & 77551 of 2018 before the Tribunal.

2. When the matters were called, none appeared on behalf of the Respondent Assessee. However, I have heard the Id.D.R. for the Revenue and gone through the Misc.Applications.

3. It is mentioned in the Misc.Application that the appeals could not be filed within due date owing to un-avoidable circumstances. It is also submitted that the delay is bonafide and un-intentional and accordingly, prayed for condonation of delay.

4. In view of the submissions as mentioned in the Misc.Applications, the delay in filing both the appeals before the Tribunal is condoned.

5. The Appellant-Revenue has prayed for withdrawal of their appeals in terms of litigation policy vide Board's instruction being F.No.390/Misc./163/2010-JC (17.12.2015) dated 17.12.2015.

6. Accordingly, the prayer of the Revenue is allowed and the appeals are dismissed as withdrawn under National Litigation Policy. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

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

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