

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) Nos. 76106 & 76110 of 2018
AND
Cus. S. P. Nos. 76107, 76111 of 2018
AND
Cus. Appeal Nos. 77085 & 77087 of 2018**

Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/2129-2131/2017 dated 18.12.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

CC (Port), Kol
15/1, Strand Road,
Customs House
2nd Floor, Kolkata-700001

Appellant (s)

VERSUS

M/s. S. J. Impex
329, Krishna Ngr Joura Phatak
Amritsar, Punjab
143001

Respondent (s)

APPEARANCE :

Shri S. K. Naskar, AC (AR) for the Appellant
None for the Respondent

CORAM:

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

ORDER NO.MO/75775-75778/2019 & FO/75574-75575/2019

Date of Hearing/Date of Decision : 12.06.2019

PER P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Appellant for condoning the delay in filing the appeals before the Tribunal.

2. In view of the reasons as explained in the Miscellaneous Applications, the delay in filing the appeals is condoned. The Miscellaneous Applications (CODs) are allowed.

3. Shri S. K. Naskar, A. C. (A. R.) appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

3. On perusal of records, I find that the amount involved in these cases is below the monetary limit of Rs. 10 lakhs. The present appeals fall under the National Litigation Policy introduced vide Board's Instruction F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeals are dismissed under the Litigation Policy. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

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

Pooja