

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

REGIONAL BENCH – COURT NO.1

Cus. Stay No. 76364 of 2018

AND

Cus. Appeal No. 77510 of 2018

Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AA/834/2018 dated 02.05.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

CC., Kolkata (Port)

15/1, Strand Road, Customs House,
2nd Floor, Kolkata-700001

Applicant (s)

VERSUS

J. J. Traders

Parijan Kalan, Via- Mehatpur
Jalandhar, Punjab, 144041

Respondent (s)

APPEARANCE :

None for the Appellant

Shri S. K. Naskar, AC (AR) for the Respondent

CORAM:

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

ORDER NO.SO/75825/2019 & FO/75595/2019

Date of Hearing : 14.06.2019

PER P. K. CHOUDHARY :

This appeal has been filed by the Revenue against Order-in-Appeal No.KOL/CUS(PORT)/AA/834/2018 dated 02.05.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

2. Shri S. K. Naskar, AC. (A.R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.
3. Heard the Ld. DR and perused the appeal records.
4. On perusal of records, I find that the amount involved in this case is below the monetary limit of Rs. 10 lakhs. The present appeal falls under

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the National Litigation Policy introduced vide Board's Instruction F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeal is dismissed under the Litigation Policy. Stay Petition also disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)

Member (Judicial)

Pooja