

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) No. 76412 of 2018
AND
Cus. Stay Application No. 76413 of 2018
AND
Cus. Appeal No. 77548 of 2018**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/2124-2126/2017
dated 18.12.2017 passed by the Commissioner of Customs (Appeals),
Kolkata.

Commissioner of Customs (Port), Kolkata

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

Appellant (s)

VERSUS

M/s. S. J. Impex

329, Krishna Nagar, Joura Phatak,
Amritsar, Punjab-143001

Respondent (s)

APPEARANCE :

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

CORAM:

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)**

ORDER NO. MO/76825-76826/2019 & FO/A/75986/2019

Date of Hearing/Decision : 05.08.2019

PER BENCH :

The present Miscellaneous Application has been filed by the Appellant
for condoning the delay of 97 days in filing the appeal before the Tribunal.

2. In view of the reasons as explained in the Miscellaneous Application,
the delay in filing the appeal is condoned. The Miscellaneous Application
(COD) is allowed.

Cus. Appeal No. 77548 of 2018

3. Shri S. Guha, A. R. appeared on behalf of the Revenue and reiterated the grounds of appeal.

4. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs. 10 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeal is dismissed under litigation policy. Stay Petition also gets disposed off.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)

Member (Judicial)

Sd/-

(Bijay Kumar)

Member (Technical)

Pooja