

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) No. 75361 of 2019
AND
Cus. Stay Application No. 75362 of 2019
AND
Cus. Appeal No. 75519 of 2019**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/951/2018 dated 15.05.2018 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. Kumar Overseas

KU-126, 1st Floor, Pitampura, New Delhi
110034

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/76827-76828/2019 & FO/A/75987/2019

Date of Hearing/Decision : 05.08.2019

PER BENCH :

The present Miscellaneous Application has been filed by the Appellant for condoning the delay of 197 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. 75519 of 2019

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