

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) No. 75363 of 2019
AND
Cus. Stay Application No. 75364 of 2019
AND
Cus. Appeal No. 75522 of 2019**

Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/1522-1523/2017 dated 26.10.2017 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. Jatin Impex

Shop No. 32, First Floor,
Shivaji Road, Behind Azad market, Delhi-110006

Respondent (s)

APPEARANCE :

Shri S. Guha, A.R. 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/76829-76830/2019 & FO/A/75988/2019

Date of Hearing/Decision : 05.08.2019

PER BENCH :

The present Miscellaneous Application has been filed by the Appellant for condoning the delay of 388 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. 75522 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