

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) No. 75359 of 2019  
AND  
Cus. Stay Application No. 75360 of 2019  
AND  
Cus. Appeal No. 75517 of 2019**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/688/2018 dated 05.04.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

**Commissioner of Customs (Port), Kolkata**

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

**Appellant (s)**

*VERSUS*

**M/s. Sun Textiles**

71/4, Near Jain,  
Dharamshala, Panipat, Haryana,  
132103

**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/76804-76805/2019 & FO/A/75975/2019**

Date of Hearing/Decision : 05.08.2019

**PER BENCH :**

The present Miscellaneous Application has been filed by the Appellant for condoning the delay of 235 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. 75517 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