

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Cus. Appeal No. 75279 of 2019

Arising out of Order-in-Original No. CC(P)/BBSR/CUS/NO-02/COMMISSIONER/2018 dt. 30/08/2018 passed by the Commissioner of Customs (Preventive), Bhubaneswar.

C. C. (Prev.), BBSR

C. R. Building, Rajaswa Vihar,
BBSR-751007

Appellant (s)

VERSUS

M/s. Sunil Verma

Director of M/s. Frost International Ltd,
402, kalpana Plaza, 24/147B, Birhana Road
Kanpur, 208001

Respondent (s)

With

Cus. Appeal No. 75280 of 2019

Arising out of Order-in-Original No. CC(P)/BBSR/CUS/NO-02/COMMISSIONER/2018 dt. 30/08/2018 passed by the Commissioner of Customs (Preventive), Bhubaneswar.

C. C. (Prev.), BBSR

C. R. Building, Rajaswa Vihar,
BBSR-751007

Appellant (s)

VERSUS

M/s. Ravindra Banthia

President, M/s. Frost International Ltd.
402, Kalpana Plaza, 24/147B,
Birhana Road, Kanpur-208001

Respondent (s)

And

Cus. Appeal No. 75281 of 2019

Arising out of Order-in-Original No. CC(P)/BBSR/CUS/NO-02/COMMISSIONER/2018 dt. 30/08/2018 passed by the Commissioner of Customs (Preventive), Bhubaneswar.

C. C. (Prev.), BBSR

C. R. Building, Rajaswa Vihar,
BBSR-751007

Appellant (s)

VERSUS

M/s. Surendra Nath Das

Managing Director, M/s. Interlink Pvt. Ltd.
L. K. Samantray Complex, Jagannath Chhatrabas Road,
Laxmi Bazaar, Jobra, Cuttack, 753003, Odisha

Respondent (s)

APPERANCE :

Shri A. K. Biswas, Suptd. (AR) for the Appellant
None for the Respondent

CORAM:**HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)****ORDER NO.FO/76312-76314/2019**

Date of Hearing : 30th September 2019
Date of Decision : 30th September 2019

PER BENCH :

This appeal has been filed by the Revenue against Order-in-Original No. CC(P)/BBSR/CUS/NO-02/COMMISSIONER/2018 dt. 30/08/2018 passed by the Commissioner of Customs (Preventive), Bhubaneswar.

2. Shri A. K. Biswas, Ld. AR appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

3. Heard the Ld. AR and perused the appeal records.

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

(Dictated and pronounced in the open court.)

Sd/-
(P. K. Choudhary)
Member (Judicial)

Pooja