

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

Cus. Appeal No. 75139 of 2019, C/CO/76146/2019

Arising out of Order-in-Appeal No. 151-152/Pat/Cus/Appeal/2018 dt. 11/10/2018 passed by the Commissioner (Appeals), Customs, Central GST & CX, Patna.

C. C. (Prev.), Patna

2nd Floor, C. R. Building
(Annexe), Birchand Patel Path, Patna

Appellant (s)

VERSUS

M/s. Noor Aalia Trading Concern

Kurihara Road,
At + PO Raxaul, Distt. East Champaran- 845305

Respondent (s)

APPEARANCE :

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/76311/2019

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-Appeal No. 151-152/Pat/Cus/Appeal/2018 dt. 11/10/2018 passed by the Commissioner (Appeals), Customs, Central GST & CX, Patna.

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. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeal is dismissed under litigation policy. Cross Objection also gets disposed of.

(Dictated and pronounced in the open court.)

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

Pooja