

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

Cus. Appeal No. 75192 of 2016

Arising out of Order-in-Appeal No. 249-250/CUS(Approg.)/Kol(P)/2013 dt. 31/10/2013 passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs (Port), Kolkata

15/1, Strand Road, Custom House
2nd Floor, Kolkata, West Bengal

Appellant (s)

VERSUS

M/s. Unistar Enterprise

88, Rana Pratap Market Karol Bagh, New Delhi
110005

Respondent (s)

APPEARANCE :

Shri A. K. Singh, A. R. for the Appellant
None for the Respondent

CORAM:

HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

ORDER NO.FO/76328/2019

Date of Hearing/Decision : 01.10.2019

PER BENCH :

This appeal has been filed by the Revenue against Order-in-Appeal No. 249-250/CUS(Approg.)/Kol(P)/2013 dt. 31/10/2013 passed by the Commissioner of Customs (Appeals), Kolkata.

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

3. Heard 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.

(Dictated and pronounced in the open court.)

Sd/-

(P. K. Choudhary)
Member (Judicial)

Pooja