

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.1**

**Cus. Misc. Application (COD) No. 76826 of 2018
AND
Cus. Stay Application No. 76827 of 2018
AND
Cus. Appeal No. 78108 of 2018**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/571/2018 dated 07.03.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs (Port), Kolkata
15/1, Strand Road,
Customs House, 2nd Floor,
Kolkata-700001

ë **Appellant (s)**

VERSUS

M/s. G. G. textiles,
F-230, 3rd Floor, New
Rajinder Nagar New Delhi-110060.

....**Respondent (s)**

APPERANCE :

Shri S. Guha, A. R. for the Appellant
None for the Respondent

CORAM:

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)**

**ORDER NO.....MO/77548-77549/2019 &
FO/A/76661/2019**

Date of Hearing: 27.11.2019

Date of Decision: 27.11.2019

PER BENCH :

The Miscellaneous Application for condonation of delay has been filed by the Appellant/Revenue for condoning the delay in filing the appeal before the Tribunal.

2. In view of the reasons as mentioned in the application, the delay in filing the appeals before the Tribunal is condoned.

Cus. Appeal No. 78108 of 2018

3. The appeal has been filed by the Revenue against Order-in-Appeal No. KOL/CUS(PORT)/AA/571/2018 dated 07.03.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

3. Shri S. Guha, A. R. appeared on behalf of the Revenue. None appeared on behalf of the Respondent.

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 National Litigation Policy. Stay Petition also gets disposed off.

(Dictated and pronounced in the open court.)

(P. K. Choudhary)
Member (Judicial)

(P. Venkata Subba Rao)
Member (Technical)

T. K.