

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

**Cus. Misc. Application (COD) Nos. 76705,76707 of 2018
AND
Cus. Stay Application Nos. 76706,76708 of 2018
AND
Cus. Appeal Nos. 77938-77939 of 2018**

Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1942-1943/2017 dated 21.11.2017 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. Amar Traders,
VPO-Parijan Kajan, Via-
Mehatpur, Jalandhar-144041.

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

APPERANCE :

Shri A. K. Biswas, 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/77508-77511/2019 & FO/A/76640-76641/2019

Date of Hearing:25.11.2019

Date of Decisin:25.11.2019

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. 77938-77939/2018

3. The appeal has been filed by the Revenue against Order-in-Appeal No. KOL/CUS(PORT)/AA/1942-1943/2017 dated 21.11.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

3. Shri A. K. Biswas, Ld. 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 cases are 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 appeals are dismissed under National Litigation Policy. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

(P. K. Choudhary)
Member (Judicial)

(P. Venkata Subba Rao)
Member (Technical)

T. K.