

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Cus. Appeal No. 79269 of 2018

Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AA/1740/2018 Dated 05.09.2018
passed by Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs, Kolkata (Port)

M. S. Building, Customs House,
15/1 Strand Rd., Kolkata-700001

Appellant (s)

VERSUS

M/s. Hitech Accessories Pvt. Ltd.

118, Kari Mark Sarani, 3rd Floor
Khidderpore, Kolkata,
West Bengal-700023

Respondent (s)

APPEARANCE :

Shri K. Choudhury, A. R. for the Appellant

Shri S. C. Ratho and B. Singh, Consultants for the Respondent

CORAM:

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

ORDER NO.FO/76993/2019

Date of Hearing/Decision : 13.12.2019

PER P. K. CHOUDHARY :

This appeal has been filed by the Revenue against Order-in-Appeal No. KOL/CUS(PORT)/AA/1740/2018 Dated 05.09.2018 passed by Commissioner of Customs (Appeals), Kolkata.

2. Shri K. Choudhury, Ld. AR appeared on behalf of the Revenue and reiterated the grounds of appeal. Shri S. C. Ratho and Shri B. Singh, Consultants appeared on behalf of the Respondent.

3. Heard both sides and perused the appeal records.

4. On perusal of records, I find that the duty difference arising out re-assessment of Bill of Entry is Rs.8,15,273/-. I also find that the appeal is covered under Litigation Policy which has been notified vide Board's Instruction being Instruction 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