

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75831 of 2016
Customs Appeal No.75832 of 2016
Customs Appeal No.75973 of 2016
Customs Appeal No.75974 of 2016

[Arising out of the following Orders-in-Original Nos.

- (i) Order-in-Original No.Kol/Cus/Port/08/2016/Gr.-3/Apprg. dated 08.02.2016
- (ii) Order-in-Original No.Kol/Cus/Port/04/2016/Gr.-3/Apprg. dated 29.01.2016
- (iii) Order-in-Original No.Kol/Cus/Port/02/2016/Gr.-3/Apprg. dated 11.03.2016
- (iv) Order-in-Original No.Kol/Cus/Port/23/2016/Gr.-3/Apprg. dated 11.03.2016

all passed by Commissioner of Customs (Port), Kolkata]

Commissioner of Customs (Preventive), Shillong
NER,110, M.G.Road, Shillong, Meghalaya, Pin-793001

Appellant

VERSUS

M/s Sagar Impex

H.No.7, Jahangir Colony, Block Verka, Amritsar, Punjab

M/s Swaraj Woolens

H.No.469,Gali Pipal Wali, Chowkmana Singh, Amritsar, Punjab

M/s Jas International

9605 Gali, Hill Wali Library Road, Azad Market, New Delhi-110006

M/s Satnam International

H.No.1639, Gali Karorhi, Chowk Karorhi, Amritsar, Punjab

Respondent

APPERANCE :

Shri M.P.Toppo, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO...75410-75413/2023

DATE OF HEARING : 15.05.2023

DATE OF DECISION : 15.05.2023

**Customs Appeal No.75831,75832,
75973 & 75974/2016**

Per Ashok Jindal :

In terms of litigation policy vide Board's instruction being F.No.390/Misc./163/2010-JC dated 17.12.2015, the appeals are dismissed as the total revenue involved is less than Rs.10,00,000/- (Ten lacs only).

2. Order accordingly.

(Pronounced in the open court.)

Sd/-

**(Ashok Jindal)
Member (Judicial)**

Sd/-
**(Rajeev Tandon)
Member (Technical)**

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