

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

REGIONAL BENCH – COURT NO.2

**Customs Cross Objection No. 38 of 2011
And
Customs Appeal No. 53 of 2011**

(Arising out of Order-in-Appeal No.20/SLG/2010 Dated 27.10.2010 passed by
Commissioner of Central Excise (Appeals), Kolkata.

Commr. of Customs, C. Excise & Service Tax, Siliguri
(C. R. Building, H. M. Road, Hakimpura, Siliguri-01, W.B.)

Appellant

VERSUS

M/s. Pradeep International
(Subhas Market, G. M. Road, Siliguri, W.B.)

Respondent

APPEARANCE :

Mr. S. Chakraborty, Authorized Representative for the
Appellant/Revenue
None for the Respondent

CORAM:

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)**

FINAL ORDER NO.76246/2023

Date of Hearing : 01 August 2023

Date of Decision : 01 August 2023

PER BENCH:

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

2. Cross Objection also stands disposed off.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Pooja