

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.1**

Customs Appeal No.115 of 2011

(Arising out of Order-in-Appeal No.KOL/CUS/CKP/328/2010 dated 08.12.2010
passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata

(15/1, Strand Road, Custom House, Kolkata-700001.)

...Appellant

VERSUS

M/s. Diana Impex

.....Respondent

(T-135/5/A/1 Murray Road, Kolkata-700018.)

APPEARANCE

Shri Tariq Suleman, Authorized Representative for the Revenue
Shri B.Mukherjee & Shri S.Mishra, both Advocates for the Respondent

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)
FINAL ORDER NO. 76315/2023**

DATE OF HEARING : 8 August 2023

DATE OF DECISION : 8 August 2023

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 appeal is dismissed as the total revenue involved is less than Rs.10,00,000/- (Ten Lakhs only).

(Dictated and pronounced in the open Court.)

Sd/-

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

Sd/-

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**