

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH - COURT NO.2**

Customs Miscellaneous Application No.75594 of 2016 (Stay)
(On behalf of Appellant)

**And
Customs Appeal No.76443 of 2016**

(Arising out of Order-in-Appeal No.Kol/CUS(PORT)/SS/52/2016 dated 08.04.2016
passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Custom House, Kolkata-700001.)

...Appellant

VERSUS

M/s. S.B.D. Overseas

.....Respondent

(Shop No.12, Basement, Golden Plaza, Burdwan road, Siliguri, District-Darjeeling,
Pin-734001, West Bengal.)

APPEARANCE

Shri Manish Mohan & Shri Tariq Suleman, both Authorized Representative for
the Revenue
Shri S.C.Ratho, Consultant for the Respondent (s)

**CORAM: HON'BLE SHRI P.K. CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

**MISCELLANEOUS ORDER NO. 75503/2023
FINAL ORDER NO. 76542/2023**

DATE OF HEARING : 4 September 2023
DATE OF DECISION : 4 September 2023

Per : P.K. CHOUDHARY :

On perusal of records, we find that the amount involved in the
present case is below the monetary limit of Rs.10.00 Lakhs which has
been notified vide Board's Instruction being F.No.390/Misc./163/2010-

JC dated 17.12.2015. Accordingly, the appeal is dismissed under National Litigation Policy. Stay Petition also gets disposed of.

(Dictated and pronounced in the open Court.)

Sd/

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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