

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

Customs Appeal No.76775 of 2016

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/SS/212/2016 dated 19.07.2016
passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Port), Kolkata

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

...Appellant

VERSUS

M/s. Nikita Plastic

.....Respondent

(2, Prantik Nagar, D.P. Nagar, Kolkata-700056.)

APPEARANCE

Shri Faiz Ahmed, Authorized Representative for the Revenue
NONE for the Respondent (s)

**CORAM: HON'BLE SHRI P.K. CHOUDHARY, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)
FINAL ORDER NO. 76582/2023**

DATE OF HEARING : 6 September 2023
DATE OF DECISION : 6 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.

(Dictated and pronounced in the open Court.)

Sd/

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

Sd/

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**