

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

REGIONAL BENCH – COURT NO.2

**Customs Cross Objection No.63 of 2011
And
Customs Appeal No. 149 of 2011**

(Arising out of Order-in-Appeal No. KOL/CUS/CKP/29/2011 dated 31.01.2011 passed by Commissioner of Customs (Appeals), Kolkata.

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

Appellant

VERSUS

M/s. Cuprum Bagrodia Ltd.
(14/1B, Ezra Street, World Trade Centre
Kolkata-700001)

Respondent

APPEARANCE :

Mr. S. Debnath Authorized Representative for the Appellant/Revenue
Mr. K. K. Sanyal, Consultant for the Respondent

CORAM:

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

FINAL ORDER NO. MO/75588/2023 & FO/76721/2023

Date of Hearing : 21 September 2023

Date of Decision : 21 September 2023

PER R. MURALIDHAR:

When the Appeal came up for hearing, the Learned AR submits that the issue involves the exemption granted towards CVD to the extent of Rs. 3,97,120/-.

2. In terms of National Litigation Policy, as the amount in dispute is less than Rs. 10 Lakhs, the Appeal filed by the Revenue does not survive. Accordingly, the same is dismissed. Cross Objection also stands disposed off thus.

(Dictated and pronounced in the open court.)

Sd/-

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

Sd/-

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

Pooja