

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76838 of 2017

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AA/842/2017 dated 02.08.2017 passed by Commissioner of Customs (Appeals), Kolkata.)

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

Appellant

VERSUS

M/s. Disha Realcon Pvt. Ltd.
(33, Tollygunge Circular Road, Flat No. 67, Block C, Kolkata-700053)

Respondent

APPEARANCE :

Mr. S. Debnath, Authorized Representative for the Appellant
None for the Respondent

CORAM:

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

FINAL ORDER NO.75011/2024

Date of Hearing : 05 January 2024
Date of Decision : 05 January 2024

ORDER

When the Appeal was taken up for hearing, it is found that the Revenue has filed this Appeal being aggrieved by demand of Rs.8,56,522/-.

2. Shri S. Debnath, Authorized Representative appeared on behalf of the Appellant Revenue. No one has appeared on behalf of the Respondent.

3. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No. 390/Misc./30/2023-JC dated 02.11.2023 has specified the

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monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja