

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA
REGIONAL BENCH – COURT NO.2**

Customs Appeal No. 79136 of 2018

(Arising out of Order-in-Appeal No. KOL/CUS(CCP)/AA/1694-95/2018 dated 14.08.2018 passed by Commissioner of Customs (Appeals), Kolkata.)

Commissioner of Customs (Prev.), WB, Kolkata.

3rd Floor, 15/1, Strand Road, Customs House, Kolkata-700001.

..Appellant

VERSUS

M/s B. B. Enterprise,

2/1, Kartick Bose Lane, Kolkata-700006.

...Respondent

..

APPEARANCE :

Shri F. Khan, Authorized Representative for the Appellant

Shri N. K. Chowdhury & Shri Arijit Chakraborty, both Advocates for the Respondent

CORAM:

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

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

FINAL ORDER No...75192/2024

DATE OF HEARING : 13.02.2024

DATE OF DECISION : 13.02.2024

PER Bench:

When the matter was called, Shri F. Khan, Authorized Representative appeared on behalf of the Revenue and Shri N. K. Chowdhury & Shri Arijit Chakraborty, both Advocates appeared on behalf of the Respondent.

2. 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)

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

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

Tushar