

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 76705 of 2016

(Arising out of Order-in-Original No. 12/Cus/CC(P)/WB/2016 dated 11.07.2016 passed by the Commissioner of Customs (Preventive), Custom House, 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs (Preventive)

15/1, Strand Road, Kolkata – 700 001

: Appellant

VERSUS

M/s. Akash International

100A, Manikatala Main Road, Block-B2,
Shop No. 86, Kolkata – 700 054

: Respondent

APPEARANCE:

Shri Subrata Debnath, Authorized Representative for the Appellant

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75402 / 2024

DATE OF HEARING / DECISION: 04.03.2024

Order : [Per Bench]

On perusal of the records, we find that the amount involved in the present case is below the monetary limit prescribed for litigation before the CESTAT as notified by C.B.I.C. vide Instruction/Circular in *F.No. 390/Misc./30/2023-JC dated 02.11.2023*, pertaining to the National Litigation Policy.

2. Accordingly, the appeal is dismissed under the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sdd