

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 75113 of 2020

(Arising out of Order-in-Appeal No.75-77/Pat/Cus/Appeal/2019-20 dated 03.03.2020
passed by Commissioner (Appeals) of Central GST & CX, Patna)

Commr. of Customs, Patna

(4th Floor, Central Revenue Building, Birchand Patel Path, patna-800001)

Appellant

VERSUS

Rajendra Kumar Chhabra.

(S/o Mr Rawail Singh Chhabra, At: 111/63, GT Road, Kanpur, Kanpur Nagar, UP)

Respondent

With

Customs Appeal No. 75114 of 2020

(Arising out of Order-in-Appeal No.75-77/Pat/Cus/Appeal/2019-20 dated 03.03.2020
passed by Commissioner (Appeals) of Central GST & CX, Patna)

Commr. of Customs, Patna

(4th Floor, Central Revenue Building, Birchand Patel Path, patna-800001)

Appellant

VERSUS

Sri Pawan Singh

(S/o Sri Suresh Singh,

At Palloli, P.O.-Purechanarman, P.S. Asandra, Dist. Barabanki)

Respondent

And

Customs Appeal No. 75115 of 2020

(Arising out of Order-in-Appeal No.75-77/Pat/Cus/Appeal/2019-20 dated 03.03.2020
passed by Commissioner (Appeals) of Central GST & CX, Patna)

Commr. of Customs, Patna

(4th Floor, Central Revenue Building, Birchand Patel Path, patna-800001)

Appellant

VERSUS

Dharmendra Singh

(S/o, Mr Awadhesh Singh,

AT: Kasmara, P.O.-Birhan, P.S. Rasulabad, Dist. Kanpur (UP))

Respondent

APPEARANCE :

Mr. S. Chakraborty, Authorized Representative for the Appellant

None for the Respondent

CORAM:

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

Customs Appeal Nos. 75113-75115/2020**FINAL ORDER NO.76392-76394/2024**

Date of Hearing : 23 July 2024
Date of Decision : 23 July 2024

ORDER

No one has appeared on behalf of the Respondent. I perused the Appeal Papers and other documents with the help of Learned AR.

2. On perusal of records, I 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 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 Appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja