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

REGIONAL BENCH - COURT NO.2

Customs Miscellaneous Application No.75336 of 2024 (EH)
(On behalf of Appellant)

Customs Miscellaneous Application No.75271 of 2020 (Stay)
(On behalf of Appellant)
And
Customs Appeal No.75397 of 2020
And
Customs Cross Objection No.75406 of 2020

(Arising out of Order-in-Appeal No.KOL/CUS(PORT)/AKR/230/2020 dated 12.03.2020 passed by Commissioner of Customs (Appeals), Kolkata.)

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

...Appellant

VERSUS

M/s. UAL Industries Limited

.....Respondent

(Konark Mani Uday, 16, Mayfair Road, Kolkata-700019.)

APPEARANCE

Shri Ashwini K. Choudhary, Authorized Representative for the Revenue
Shri Sudipta Ghosh, Advocate for the Respondent

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

MISCELLANEOUS ORDER NO. 75328-75330/2024
FINAL ORDER NO. 76448/2024

DATE OF HEARING : 16.07.2024
DATE OF DECISION : 16.07.2024

Per : R. MURALIDHAR :

The Early Hearing Petition has been filed by the Respondent on the ground that the issue is covered by the decision of CESTAT Kolkata's Final Order No.75933/2024 dated 02.05.2024.

2. The Ld.Counsel for the Respondent submits that the amount involved in the present Appeal filed by the Revenue is for Rs.19,33,991/-. Therefore, as per the National Litigation Policy, the Revenue is precluded from pursuing this Appeal. Hence, he prays for the Early Hearing Petition to be allowed.

3. Noting that this is case fit for allowing the Early Hearing Petition, we allow the Miscellaneous Petition.

4. After going through the facts of the case, we find that the Revenue has filed this Appeal against the Refund of Rs.19,33,991/- granted by the Adjudicating authority while finalizing the assessment of the Bills of Entry. The Revenue has filed their Appeal before the Commissioner(Appeals) who has upheld the Adjudicating Authority's Order-in-Original sanctioning the refund. In such a case we do not find any merits in the Appeal filed by the Revenue. Further, as per the National Litigation Policy the Revenue is precluded from filing their Appeal while the amount is less than Rs.50.00 Lakhs. Since this is normal routine assessment, we do not find any reason not to apply the provisions of National Litigation Policy.

5. Accordingly, we dismiss the Appeal filed by the Revenue. The Stay Petition filed by the Revenue and Cross Objection filed by the Respondent also stand disposed of.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/

(RAJEEV TANDON)
MEMBER (TECHNICAL)

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