

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 75935 of 2023

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/930-935/2020 dated 23.12.2020 passed by Commissioner of Customs (Appeals), Kolkata.)

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

Appellant

VERSUS

M/s. Asian Diesel Spares
(10, Biplabi Rash Behari Basu Road, Kolkata-700001)

Respondent

**With
Customs Appeal No. 75936 of 2023**

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AKR/930-935/2020 dated 23.12.2020 passed by Commissioner of Customs (Appeals), Kolkata.)

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

Appellant

VERSUS

M/s. Asian Diesel Spares
(10, Biplabi Rash Behari Basu Road, Kolkata-700001)

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.-76661-76662/2024

Date of Hearing : 14 August 2024
Date of Decision : 14 August 2024

ORDER

No one has appeared on behalf of the Respondent.

2. Perused the appeal papers with the help of Learned AR.
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

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)

Sd/-

(Rajeev Tandon)
Member (Technical)

T. K.