

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76518 of 2018

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/126-138/2018 dated 10.01.2018 passed by Commissioner (Appeals) Customs House, Kolkata.)

Commr. of Customs (Port), Kolkata

(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s. Sigma Power Products

(18, Chandni Chowk Street, 3rd Floor, Kolkata-700072)

Respondent

With

(i) Customs Appeal No. 78805 of 2018 (Commr. of Customs (Port), Kolkata Vs. Sigma Power Product) (ii) Customs Appeal No. 78944 of 2018 (Commr. of Customs (Port), Kolkata Vs. Khatu International) (iii) Customs Appeal No. 79126 of 2018 (Commr. of Customs (Port), Kolkata Vs. Khatu International)

(i) (Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1308/2018 dated 16.07.2018 passed by Commissioner of Customs (Appeals), Kolkata.)

(ii) (Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1424/2018 dated 01.08.2018 passed by Commissioner of Customs (Appeals), Kolkata.)

(iii) (Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1363/2018 dated 27.07.2018 passed by Commissioner of Customs (Appeals), Kolkata.)

APPEARANCE :

Mr. S. Debnath, Authorized Representative for the Appellants

Mr. Anasua Ray Karmakar, Advocate for the Respondents

CORAM:

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

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

FINAL ORDER NO.76664-76667/2024

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.