

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 78679 of 2018

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/1192/2018 Dated 02.07.2018
Passed by Commissioner of Customs (Appeals), Kolkata)

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

Appellant

VERSUS

M/s. Vos Technologies (India) Pvt. Ltd.
(44, Nishant Kunj, Pritam Para, Delhi-110034)

Respondent

APPEARANCE :

Mr. S. Debnath, Authorized Representative for the Appellant
Mr. S. C. Ratho, Consultant for the Respondent

CORAM:

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

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

FINAL ORDER NO.76953/2024

Date of Hearing : 06 September 2024

Date of Decision : 06 September 2024

ORDER

Mr. S. Debnath, Authorized Representative has appeared on behalf of the Appellant Revenue and Mr. S. C. Ratho, Consultant has appeared on behalf of the Respondent.

2. 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 Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(Rajeev Tandon)
Member (Technical)

Pooja