

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.78927 of 2018

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/1378/2018 dated 30.07.2018
passed by Commissioner (Appeals) of Customs, Kolkata)

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

Appellant

VERSUS

M/s Tirupati Overseas
(Shop No.1,Block-C,Pkt.1, Sector 11,Rohini, Delhi-110085)

Respondent

WITH

Customs Appeal No.78928 of 2018

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/1377/2018 dated 30.07.2018
passed by Commissioner (Appeals) of Customs, Kolkata)

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

Appellant

VERSUS

M/s Steel Syndicate
(22, BRB Road (Canning Street),3rd Floor, Room No.33, Kolkata-700001)

Respondent

AND

Customs Appeal No.78929 of 2018

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/1395/2018 dated 30.07.2018
passed by Commissioner (Appeals) of Customs, Kolkata)

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

Appellant

VERSUS

M/s J.B.Pen Mart
(71, Canning Street (Bagree Market), 5th Floor, Room No.A-526, Kolkata-700001)

Respondent

Customs Appeal Nos.78927 to 78929 of 2018**APPEARANCE :**

Shri Subrata Debnath, Authorized Representative for the Appellant
Ms. Anasua Roy Karmakar, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHENICAL)

FINAL ORDER NO.76727-76729/2024

DATE OF HEARING : 26.08.2024

DATE OF DECISION : 26.08.2024

Per Ashok Jindal :

In terms of litigation policy vide Board's Instruction being F.No.390/Misc./30/2023-JC dated 02.11.2023, the appeals are dismissed as the total revenue involved is less than Rs.50,00,000/- (Fifty Lakhs only).

(Pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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