

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No 79132 of 2018

(On behalf of Revenue)

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/1497/2018 dated 08.08.2018
passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Assessories Pvt. Ltd.

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

With

Customs Appeal No. 75721 of 2019

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/2053-2054/2018 dated
11.12.2018 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Cellphone

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

With

Customs Appeal No. 75722 of 2019

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/2053-2054/2018 dated
11.12.2018 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Cellphone

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

With

Customs Appeal No. 75723 of 2019

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/2052/2018 dated 11.12.2018
passed by Commissioner (Appeals) of Customs, Kolkata)

**Customs Appeal No.79132/18, 75721, 75722, 75723, 75724,
75725/2019**

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Cellphone

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

With

Customs Appeal No. 75724 of 2019

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/2050-2051/2018 dated 11.12.2018 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Cellphone

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

With

Customs Appeal No. 75725 of 2019

(Arising out of Order-in-Appeal No...KOL/CUS(Port)/AA/2050-2051/2018 dated 11.12.2018 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs(Port), Kolkata

15/1, Strand Road, Kolkata-700 001.

Appellant

VERSUS

M/s Hitech Cellphone

118, Karl Marx, Sarani, 3rd Floor, Khidderpore, Kolkata-700023

Respondent

APPERANCE :

Shri Subrata Debnath, Authorized Representative for the Appellant

Mr. S.C.Ratho, Consultant for the Respondent

CORAM:

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

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO...77132-77137/2024

DATE OF HEARING : 07.10 .2024

DATE OF DECISION : 0 7.10.2024

**Customs Appeal No.79132/18, 75721, 75722, 75723, 75724,
75725/2019**

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 appeal is 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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