

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

REGIONAL BENCH – COURT NO.2

Cus.Misc.Application (COD) No.75237 of 2019

Cus.Stay Petition No.75215 of 2019

&

Cus.Appeal No.75413 of 2019

(Arising out of Order-in-Appeal No.KOL/CUS/(PORT)/AA/1504-1517/2017 dated 26.10.2017 passed by Commissioner of Customs (Appeals), Kolkata)

CC (Port), Kolkata

Customs House,
15/1, Strand Road,
Kolkata-700001

Applicant (s)

VERSUS

M/s B.S.Impex

61/4,Jain Street,
Near Jain Dharmashala,
Panipat-132103,
Haryana.

Respondent (s)

WITH

- (i) **Cus.Misc.Application (COD) No.75243 of 2019
Cus.Stay Petition No.75242 of 2019 &
Cus.Appeal No.75437 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]**
- (ii) **Cus.Misc.Application (COD) No.75245 of 2019
Cus.Stay Petition No.75244 of 2019 &
Cus.Appeal No.75438 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]**
- (iii) **Cus.Misc.Application (COD) No.75247 of 2019
Cus.Stay Petition No.75246 of 2019 &
Cus.Appeal No.75439 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]**
- (iv) **Cus.Misc.Application (COD) No.75249 of 2019
Cus.Stay Petition No.75248 of 2019 &
Cus.Appeal No.75440 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]**

- (v) Cus.Misc.Application (COD) No.75251 of 2019
Cus.Stay Petition No.75250 of 2019 &
Cus.Appeal No.75441 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]
- (vi) Cus.Misc.Application (COD) No.75253 of 2019
Cus.Stay Petition No.75252 of 2019 &
Cus.Appeal No.75442 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]
- (vii) Cus.Misc.Application (COD) No.75255 of 2019
Cus.Stay Petition No.75254 of 2019 &
Cus.Appeal No.75443 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]
- (viii) Cus.Misc.Application (COD) No.75257 of 2019
Cus.Stay Petition No.75256 of 2019 &
Cus.Appeal No.75444 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]
- (ix) Cus.Misc.Application (COD) No.75259 of 2019
Cus.Stay Petition No.75258 of 2019 &
Cus.Appeal No.75445 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]
- (x) Cus.Misc.Application (COD) No.75261 of 2019
Cus.Stay Petition No.75260 of 2019 &
Cus.Appeal No.75446 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]

(Arising out of Order-in-Appeal No.KOL/CUS/(PORT)/AA/1504-1517/2017 dated 26.10.2017 passed by Commissioner of Customs (Appeals), Kolkata)

APPEARANCE :

Shri S. K. Naskar, Authorized Representative for the Appellant
None for the Respondent

CORAM:

**HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR.V. PADMANABHAN, MEMBER (TECHNICAL)**

**MISC./SP NO.75406-75427/2019
FINAL ORDER NO.75387-75397/2019**

Date of Hearing : 27.03.2019
Date of Decision : 27.03.2019

PER P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Revenue, seeking condonation of inordinate delay of 374 days in filing the appeals before this Tribunal.

2. In view of the reasons as explained in the applications, the delay in filing the appeals before this Tribunal, is condoned. The Miscellaneous Applications (COD) are allowed.

3. None appeared on behalf of the Respondent-Assessee despite notice of hearing having been sent to them well in advance. Accordingly, with the consent of the Id.A.R. for the Revenue, the present appeals filed by the Revenue are being taken up for final disposal.

4. These appeals are filed by the Revenue against a common Order-in-Appeal No.KOL/CUS(Port)/AA/1504-1517/2017 dated 26.10.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

5. On perusal of records, we find that the disputed duty involved in these cases is below the monetary limit of Rs.10 lakhs which has been notified by the Government vide Circular No.390/Misc./163/2010-JC(17-12-2015) dated 17th December, 2015 and F.No.390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeals are dismissed under litigation policy. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

Sd/
(P. K. Choudhary)
Member (Judicial)

Sd/
(V.Padmanabhan)
Member (Technical)

mm