

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

REGIONAL BENCH – COURT NO.2

**Cus.Misc.Application (COD) Nos.76126,76128,76130,76132 of 2018,**

**Cus.Stay Petition Nos.76127,76129 & 76131,76133 of 2018**

**&**

**Cus.Appeal Nos. 77095-77098 of 2018**

(Arising out of Order-in-Appeal No.Kol/Cus.(Port)/AA/2053-2056/2017 dated 12.12.2017 passed by Commr. (Appeals) of Customs, Kolkata)

**CC (Port), Kolkata**

15/1 Strand Road,  
Kolkata-700001.

**Applicant (s)**

*VERSUS*

**M/s ATS Overseas**

Flat-301,3<sup>rd</sup> Floor,F-230,  
New Rajinder Nagar,  
New Delh-110060.

**Respondent (s)**

**APPERANCE :**

Shri A. K. Singh, Authorized Representative for the Appellant  
None for the Respondent

**CORAM:**

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

**MA/SP ORDER NO.75794-75801/2019**

**FINAL ORDER NO.75583-75586/2019**

DATE OF HEARING : 13.06.2019

DATE OF DECISION : 13.06.2019

**PER P.K.CHOUDHARY :**

The present Miscellaneous Applications have been filed by the Appellant Revenue for condonation of delay of 180 days in filing of their Cus.Appeal Nos.77095-77098 of 2018 before the Tribunal.

2. In view of the reasons as mentioned in the Misc.Applications and as explained by the Id.D.R. for the Revenue, the delay in filing the appeals before the Tribunal is condoned. The Misc.Applications (COD) are allowed

3. After hearing the Id.D.R. for the Revenue, I find that the amount involved in these cases is below the monetary limit of Rs.10 lakhs. Accordingly, all the appeals are covered under National Litigation Policy. Consequently, the appeals are dismissed under the litigation policy vide Board's instruction being F. No. F.No.390/Misc./163/2010-JC (17.12.2015) dated 17.12.2015. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

mm

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