

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

REGIONAL BENCH – COURT NO.2

**Cus.Misc.Application (COD) Nos.77284,77286 of 2018
&
Cus.Misc.Application Nos.76265,76266 of 2019
&
Cus.Stay Petition Nos.77285,77287 of 2018
&
Cus.Appeal Nos.78718,78719 of 2018**

(Arising out of Order-in-Appeal No.Kol/Cus.(Port)/AA/2115-2116/2017 dated 18.12.2017 passed by Commr. (Appeals) of Customs, Kolkata)

CC (Port), Kolkata
15/1 Strand Road,
Kolkata-700001.

Applicant (s)

VERSUS

M/s Gurubax Trading
VPO-Parijan Kalan,
Vill.-Mehatpur,
Jalandhar-144041,
Punjab

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)
HON'BLE MR.P.VENKATA SUBBA RAO, MEMBER (TECHNICAL)**

**MA/SP ORDER NO.76527-76532/2019
FINAL ORDER NO.75867-75868/2019**

DATE OF HEARING : 24.07.2019
DATE OF DECISION : 24.07.2019

PER P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Appellant Revenue for condonation of delay of 195 days in filing of their Cus.Appeal Nos.78718 & 78719 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. The Appellant-Revenue has also filed Miscellaneous Applications for withdrawal of their appeals in terms of litigation policy.

4. In view of the above, the Misc.Applications for withdrawal of appeal, are allowed and the appeals are dismissed as withdrawn under National Litigation Policy vide Board's instruction being F.No. 390/Misc./163/2010-JC (17.12.2015) dated 17.12.2015.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)

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

Sd/
(P.V.SUBBA RAO)
Member (Technical)

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