

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
EASTERN ZONAL BENCH: KOLKATA**

SPs.-77711-77713/18
& Cus.Appeal Nos.79364,79367 & 79369/18

(Arising out of Orders-in-Appeal Nos.Kol/Cus/(Port)/AA/1795-1797/2018 dated 13.09.2018 passed by Commr.of Customs (Appeals) Kolkata)

Commr. of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s Hi-tech Cellphone Pvt. Ltd.

Respondent (s)

Appearance:

Shri S. Guha, Asstt. Commr. (AR) for the Revenue
Shri S.C.Ratho, Consultant for the Respondent (s)

CORAM:

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

Date of Hearing : 30.01.2019

Date of Decision : 30.01.2019

ORDER NO.SO/75060-75062/2019 & FO/75133-75135/2019

Per Shri P. K. Choudhary :

The present appeals have been filed by Revenue against the Orders-in-Appeal Nos.Kol/Cus/(Port)/AA/1795-1797/2018 dated 13.09.2018.

2. Heard both sides and perused the appeal records.
3. On perusal of records, we find that the amount involved in the present cases is below the monetary limit of Rs.10 lakhs which has been notified vide instruction being F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeals are dismissed under the national litigation policy. Stay Petitions also get disposed off.

(Dictated and pronounced in the open court.)

Sd/
(V.Padmanabhan)
Member (Technical)
mm

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

