

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 78943 of 2018

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/AA/1488/2018 dated 07.08.2018 passed by the Commissioner (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata-700001)

Commissioner of Customs (Port),Kolkata : **Appellant**
3rd Floor, Custom House, 15/1,
Strand Road, Kolkata-700001

VERSUS

M/s. Bajaj Writing Aid, : **Respondent**
69, Khudiram Bose Sarani,
Kolkata-700073

APPEARANCE:

Shri S. Debnath, Authorized Representative for the Respondent

MS. Anasua Ray Karmakar, AR for the Appellant

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77185/2024

DATE OF HEARING / DECISION: 08.10.2024

Order: [PER BENCH]

On perusal of the records, we find that the amount involved in the present case is below the monetary limit prescribed for litigation before the CESTAT, as notified by the C.B.I.C. vide Instruction/Circular in F.No. 390/Misc./30/2023-JC dated 02.11.2023, under the National Litigation Policy.

2. Accordingly, the appeal is dismissed, under the National Litigation Policy.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp