

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

REGIONAL BENCH – COURT NO.1

**Cus. Misc. Application (COD) Nos. 77009, 77011, 77013 of 2018
AND
Cus. S. P. Nos. 77010, 77012, 77014 of 2018
AND
Cus. Appeal Nos. 78364-78366 of 2018**

Arising out of Order-in-Appeal Nos. KOL/CUS(PORT)/AA/2060-2062/2017 dated 12.12.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

CC(Port), Kolkata

15/1, Strand Road, Customs
House, 2nd Floor, Kolkata-700001

Appellant (s)

VERSUS

M/s. Fortune Enterprises

2029, 2nd Floor, Gali No. 7
Chuna Mandi Paharganj,
New Delhi, 11005

Respondent (s)

APPEARANCE :

Shri S. K. Naskar, AC (AR) for the Appellant
None for the Respondent

CORAM:

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

ORDER NO.MO/75752-75757/2019 & FO/75563-75565/2019

Date of Hearing/Decision : 10.06.2019

PER P.K.CHOUDHARY :

The present Miscellaneous Applications have been filed by the Appellant, seeking condonation of delay of 177 days in filing the appeals before the Tribunal.

2. In view of the reasons as explained in the Miscellaneous Applications, the delay in filing the appeal is condoned. The Miscellaneous Applications (COD) are allowed.

3. Revenue has also filed Stay Petitions for staying of the operation of the impugned order. I do not find the order exfacie illegal or without

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jurisdiction. I find that the Stay Petitions have been filed in a routine and mechanical manner and being devoid of merit, the same are dismissed.

4. Shri S. K. Naskar, A. C. (A. R.) appeared on behalf of the Revenue.

5. On perusal of records, I find that the amount involved in these cases is below the monetary limit of Rs. 10 lakhs. The present appeals fall under the National Litigation Policy introduced vide Board's Instruction F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeals are dismissed under the Litigation Policy.

(Dictated and pronounced in the open court.)

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

Pooja