

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA  
REGIONAL BENCH – COURT NO.1**

**Cus. Misc. Application (COD) Nos. 75614, 75620, 75616, 75616 of  
2019  
AND  
Cus. Appeal Nos. 79137, 79150, 79151 79152 of 2018  
And  
Cross Objection No. 75613, 75615, 75617, 75619/2019**

Arising out of Order-in-Appeal No. KOL/CUS(CCP)/AA/1545-1546, 1547-1548,1549-1550/2018 dated 09.08.2018 and O/A No. KOL/CUS(CCP/AA/1698/2018 dated 17.08.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

**Commissioner of Customs (Prev.), Kolkata**

15/1, Strand Road,  
Customs House, 3<sup>rd</sup> Floor,  
Kolkata-700001

**í Appellant (s)**

*VERSUS*

M/s Yuvraj Metal Store  
M/s Hi Metals Pvt. Ltd.  
M/s Naveet Metal Store  
(B/123/2/H/65 APC Road,  
Kolkata-700006.  
M/s Soumen Enterprise  
Saktigarh, Paschim Para,  
Bongaon, 24 Pgs (N)-743235.

**...Respondent (s)**

...  
**APPERANCE :**

Shri S. K. Naskar, A. R. for the Appellant  
Shri H. K. Pandey, Advocate for the Respondent

**CORAM:**

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

**ORDER NO...MO/77747-77750/2019 & FO/A/76906-76909/2019**

Date of Hearing: 09.08.2019  
Date of Decision: 09.08.2019

**PER BENCH :**

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

**Cus. Appeal Nos. 79137, 79150, 79151 79152 of 2018**

2. Shri S. K. Naskar, A. R. appeared on behalf of the Appellant and Shri H. K. Pandey, Advocate appeared on behalf of the Respondent.

3. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs. 10 lakhs which has been notified vide Board's Instruction being F. No. 390/Misc./163/2010-JC dated 17.12.2015. Accordingly, the appeals are dismissed under the National Litigation Policy. Cross objections also get disposed off.

(Dictated and pronounced in the open court.)

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

**(Bijay Kumar)**  
**Member (Technical)**

T.K