

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

Appeal Nos. C/79138/2010, CO-75275/2019 C/79148/2018

Arising out of Order-in-Appeal Nos. Kol/Cus(CCP)/AA/1537-1538/2018 dated 09.08.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Commissioner of Customs (Prev.), W.B, Kolkata.

....Appellant(s)

Vs.

M/s. Kunj Bihari Lal Radheyshyam Metals Pvt. Ltd.
M/s Ashoka Enterprise

....Respondent(s)

Appearance:

Shri S. Guha, A.C. (AR) for the Revenue(s)

Shri Ashok kr. Baid, Authorized Reprehensive from the Respondent(s)

CORAM:

HON'BLE SHRI P. K. CHOUDHARY, MEMBER (JUDICIAL

HON'BLE SHRI V. PADMANABHAN, MEMBER (TECHNICAL)

Date of Hearing/Decision: - 08.03.2019

ORDER No...FO/A/75247-75248/2019

Per Bench:

These appeals have been filed by Revenue against Order-in-Appeal Nos. Kol/Cus(CCP)/AA/1537-1538/2018 dated 09.08.2018 passed by the Commissioner of Customs (Appeals), Kolkata. The Respondent assessee has filed cross objection against the appeal (C/79138/2010).

2. Shri S. Guha, A. C. (A. R.) appeared on behalf of the Revenue and reiterated the grounds of appeals.

3. Heard both sides and perused the appeal records.

5. On perusal of records, we find that the amount involved in these cases are 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. Cross objection also gets disposed of.

(Dictated and pronounced in the open court.)

(V. PADMANABHAN)
MEMBER (TECHNICAL)
Tushar Kr.

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)