

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

REGIONAL BENCH – COURT NO. 2

Customs Miscellaneous [COD] Application No. 76608 of 2019

(on behalf of Appellant-Revenue)

AND

Customs Stay Application No. 76609 of 2019

(on behalf of Appellant-Revenue)

In

Customs Appeal No. 76939 of 2019

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/AA/324/2019 dated 08.05.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs

Appraising Group-V (Port),
15/1, Strand Road, Custom House, Kolkata – 700 001

**: Applicant /
Appellant**

VERSUS

M/s. Caltrix Electronic Industries

Plot No. 7, Khasara No. 1026/1M, Camp Road, Selaqui,
Dehradun – 248 197

: Respondent

APPEARANCE:

Shri Tariq Sulaiman, Auth. Representative for the Applicant / Appellant (Revenue)

Shri S.C. Ratho, Consultant for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75271 / 2025

DATE OF HEARING / DECISION: 06.02.2025

ORDER: [PER SHRI R. MURALIDHAR]

Being satisfied with the explanation offered by the Ld. Authorized Representative of the Revenue towards the delay caused in filing the appeal, we allow the petition for condonation of delay.

2. The stay petition filed by the Revenue, being devoid of merit, is also dismissed.

3. Both sides agree that the amount litigated in this appeal is less than the permissible amount for filing appeal as per the National Litigation Policy of the Government of India prescribed under the Instruction *F.No. 390/Misc./30/2023-JC dated 02.11.2023.*

3.1. Accordingly, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd