

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 79210 of 2018

(Arising out of Order-in-Appeal No. Kol/Cus(CCP)/AA/1792/2018 dated 13.09.2018 passed by the Commissioner Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata-700001)

Commissioner of Customs, Kolkata(Prev.) : **Appellant**
Custom House, 15/1, Strand Road,
Kolkata-700 001.

VERSUS

M/s. M. H. Commotrade Pvt. Ltd. : **Respondent**
46C, Chowringhee Road, Everest House
Room No. 13E, Kolkata-700071

APPEARANCE:

Shri Ashwini Kr. Choudhary, Authorized Representative for the Appellant

None for the Respondent

CORAM:

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

FINAL ORDER NO.75357/2025

DATE OF HEARING / DECISION: 11.02.2025

Order: [PER SHRI K. ANPAZHAKAN]

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