

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

REGIONAL BENCH – COURT NO.1

Customs Miscellaneous Application (COD) No.76163 of 2019
Stay Petition No.76164 of 2019
&
Customs Appeal No.76556 of 2019

(Arising out of Order-in-Appeal No. Kol/Cus/Port/AA/217/2019 dated 27.03.2019 passed by Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s A.G.S. Impex
(231, 2nd Floor, Fountain Market, Chandi Chowk, Delhi-110006)

Respondent

APPEARANCE :

Shri A.K.Choudhary, Authorised Representative for the Appellant
None for the Respondent

CORAM:

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

SP/MISC.ORDER NO.75079-75080/2025

FINAL ORDER NO.75360/2025

DATE OF HEARING : 12 FEBRUARY 2025
DATE OF DECISION : 12 FEBRUARY 2025

Per Ashok Jindal :

The reason for delay in filing the appeal before the Tribunal is explained satisfactorily. Accordingly, we condone the delay in filing the appeal before the Tribunal. The application for condonation of delay is allowed.

2. The Revenue has also filed an application for staying the operation of Order-in-Appeal No.Kol/Cus/Port/217/2019 dated 27.03.2019 passed by Commissioner of Customs (Appeals), Kolkata.

3. Prima-facie, on-going through the impugned order, we find that the order of the Id. Commissioner (Appeals) is not, ex-facie, illegal or

without jurisdiction. The Revenue's Stay Petition being filed in a routine and mechanical manner and devoid of merit, is rejected.

4. During the course of arguments, the Id.A.R. for the Revenue has also submitted that the appeal is covered by the National Litigation Policy as the disputed amount involved herein is less than Rs.50,00,000/- (Fifty Lakhs only). Therefore, with the consent of Id.A.R. for the Revenue, the appeal is dismissed under litigation policy vide Board's Instruction being F.No.390/Misc./30/2023-JC dated 02.11.2023.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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