

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

REGIONAL BENCH – COURT NO.1

Customs Miscellaneous Application (COD) No.76635 of 2019
Customs Miscellaneous Application (COD) No.76637 of 2019
Stay Petition No.76636 of 2019
Stay Petition No.76638 of 2019
&
Customs Appeal No.76984 of 2019
Customs Appeal No.76985 of 2019

(Arising out of Order-in-Appeal No. Kol/Cus/Port/AA/283-284/2019 dated 23.04.2019 passed by Commissioner of Customs (Appeals), Kolkata)

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

Appellant

VERSUS

M/s Greaves Cotton Limited

(Vostak House, Premises No.KB-21, Salt Lake City, Sector III, Kolkata-700098)

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.75083-75086/2025

FINAL ORDER NO. 75362-75363/2025

DATE OF HEARING : 12 FEBRUARY 2025

DATE OF DECISION : 12 FEBRUARY 2025

Per Ashok Jindal :

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

2. The Revenue has also filed an application for staying the operation of Order-in-Appeal No.Kol/Cus/Port/283-284/2019 dated 23.04.2019 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 Petitions being filed in a routine and mechanical manner and devoid of merit, are rejected.

4. During the course of arguments, the Id.A.R. for the Revenue has also submitted that the appeals are 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 appeals are 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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