

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

REGIONAL BENCH – COURT NO. 2

Customs Miscellaneous [COD] Application No. 77499 of 2019

(on behalf of Appellant/Revenue)

Customs Miscellaneous [COD] Application No. 77500 of 2019

(on behalf of Appellant/Revenue)

In

Customs Appeal No. 77435 of 2019

(Arising out of Order-in-Appeal Nos. KOL/CUS(Port)/AA/477-487/2019 dated 04.07.2019 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs (Port)

15/1, Strand Road,
Kolkata – 700 001

**: Applicant /
Appellant**

VERSUS

M/s. V.R. Overseas Private Limited

Raj Chambers, 7B, Justice Dwarkanath Road,
Kolkata – 700 020

: Respondent

APPEARANCE:

Shri Ashwini Kr. Choudhary, Auth. Representative for the Applicant / Revenue

Shri B.L. Rajak, Consultant for the Respondent

CORAM:

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

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

FINAL ORDER NO. 75383 / 2025

DATE OF HEARING / DECISION: 18.02.2025

ORDER: [PER SHRI R. MURALIDHAR]

Being satisfied with the explanation given by the
Ld. Authorized Representative of the Revenue towards
the delay in filing the appeal, we condone the same.
Accordingly, the petition for condonation of delay is
allowed.

1.1. We find that the stay petition has been filed in
a routine manner, which does not require any
interference from our side. Accordingly, the stay
petition is being dismissed.

2. The Ld. Consultant appearing on behalf of the respondent submits that the issue pertains to 11 Bills of Entry, for which the Ld. Commissioner (Appeals) has passed the Order-in-Appeal Nos. KOL/CUS(Port)/AA/477-487/2019 dated 04.07.2019. It is pointed out that in respect of each Bill of Entry, the litigated amount is much less than the threshold limit for litigated amount under the National Litigation Policy of Rs.50,00,000/-. He submits that in respect of all the 11 Bills of Entry put together, the litigated amount is only Rs.13,37,264/- and produces a statement towards the same.

3. After going through the case records, we find the claim of the respondent to be correct.

4. Finding that the amount litigated is not crossing the threshold limit of Rs.50,00,000/- as prescribed under National Litigation Policy Instruction/Circular bearing *F. No. 390/Misc./30/2023-JC dated 02.11.2023*, we dismiss the appeal filed by the Revenue under the National Litigation Policy.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd