

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

REGIONAL BENCH – COURT NO. 2

Customs Appeal No. 77460 of 2019

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/117/2019 dated 27.09.2019 passed by the Commissioner Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata-700001)

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

VERSUS

M/s. Sumit Overseas : **Respondent**
14, Church Road, National Commerce House,
1st Floor Block A, Siliguri-734001

APPEARANCE:

Shri F. Ahmed, Authorized Representative for the Appellant

Shri Anasua Ray Karamkar, A.R. for the Respondent

CORAM:

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

FINAL ORDER NO. 75554/2025

DATE OF HEARING / DECISION: 19.02.2025

Order: [PER SHRI R. MURALIDHAR]

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)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp