

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 76718 of 2019

(Arising out of Order-in-Appeal No. 13/Cus(A)/GHY/2019 dated 14.03.2019 passed by the Commissioner (Appeals) CGST, Central Excise & Customs 5th Floor, Custom House, Nilamoni Phukan Path, Christian Basti, Guwahati-781005)

Commissioner of Customs (Privative)

North Eastern Region,
110, M.G. Road, Shillong

: Appellant

VERSUS

M/s. Manabendra Sarkar,

Kalikapur Ramnagar, Agartala,
P.S. West Agartala, Dist-Tripura(W), Pin-799001

: Respondent

APPEARANCE:

Shri Ashwini Kr. Choudhary, Authorized Representative for the Appellant

Shri Tapan Kr. Mitra, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75544/2025

DATE OF HEARING / DECISION: 28.02.2025

Order: [PER SHRI ASHOK JINDAL]

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