

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

REGIONAL BENCH - COURT NO.2

Customs Miscellaneous Application No. 77191/2019(STAY)

**IN
Customs Appeal No. 77290 of 2019**

(Arising out of Order-in-Appeal No.Kol/Cus(Port)/AA/565/2019 dated 23.07.2019
passed by Principal Commissioner of Customs(Appeals), Kolkata)

Commr. of Customs (Port), Kolkata

15/1, Strand Road, Kolkata-700 001

Appellant

VERSUS

M/s R.K.Impex & Co(India)

16A, Synagogue Street, 2nd Floor, Kolkata-700 001

Respondent

APPEARANCE

Mr.Tarik Suleman, Authorized Representative for the Appellant
None for the Respondent

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

Misc. Order No.-75330/2025

FINAL ORDER NO. -75988/2025

Date of Hearing : 24.04.2025

Date of Decision : 24.04.2025

Per : R. MURALIDHAR :

No one has appeared on behalf of the Respondent inspite of notice. In the interest of justice, the matter was taken up for disposal with the help of the Ld.Authorised Representative.

2. I find that as far as the Stay Petition filed by the Department is concerned, it is observed that the same is filed in a routine and mechanical manner without any application of mind. The same is of a casual nature. The said Stay Petition, filed by the Department is dismissed.

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3. On perusal of records, I find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No. 390/Misc/30/2023-JC dated 02.11.2023 has specified the monetary limits and it has been notified that the Department shall not file appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Pronounced and dictated in the open court)

Sd/-

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

SB