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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 76992 of 2019

(Arising out of Order-in-Appeal No. KOL/Cus(Port)/AA/437/2019 dated 17.06.2019 passed by the Commissioner of Customs (Appeals), 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs (Port), Kolkata **: Appellant**
Appraising Refund Section (Port), Custom House,
15/1, Strand Road, Kolkata – 700 001

VERSUS

M/s. Gurudeo Impex **: Respondent**
14/39, Nandan Sahu Lane,
Varanasi – 221 001

APPEARANCE:

Shri Subrata Debnath, Authorized Representative, for the Appellant (Revenue)

Shri Amit Kumar and Shri Dinesh Shaw, both Adovcates, for the Respondent

CORAM:

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

FINAL ORDER NO. 76141 / 2025

DATE OF HEARING / DECISION: 30.04.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

It is seen from the records that the amount of revenue involved in the present appeal filed by the Revenue is less than Rs.50,00,000/- (Rupees Fifty Lakhs only), which is below the threshold limit prescribed for litigation before the CESTAT in terms of the National Litigation Policy Instruction/Circular bearing *F.No. 390/Misc./30/2023-JC dated 02.11.2023* issued by the C.B.I.C.

2. Accordingly, the appeal filed by the Revenue is dismissed, in terms of National Litigation Policy prescribed vide the aforesaid Circular.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd