

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.1

Customs Appeal No. 75172 of 2021

(Arising out of Order-in-Original No. 02/CUS/CCP/WB/2020 dated 13.08.2020 passed by the Commissioner of Customs (Preventive), Kolkata)

Commr. of Customs (Preventive), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

Shri Parameswar Dayal Tibrewal
(C/o, M/s United Commercial Co. 63, Sri Hariram Goenka St, Kolkata-70)

Respondent

With

(1) Customs Appeal No. 75173 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Paul Roadways) (2) Customs Appeal No. 75174 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Rajesh Kr Marodia (3) Customs Appeal No. 75175 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Ramesh Singh (4) Customs Appeal No. 75176 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Ramnaresh Prasad (5) Customs Appeal No. 75177 of 2021 (Commr. of Customs (preventive), Kolkata Vs. Md. Shoib (6) Customs Appeal No. 75178 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Tilokdhari Singh (7) Customs Appeal No. 75179 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Vindod Kr Agarwal)

SI No. 1-7 (Arising out of Order-in-Original No. 02/CUS/CCP/WB/2020 dated 13.08.2020 passed by the Commissioner of Customs (Preventive), Kolkata)

APPEARANCE :

Shri S. Chakraborty & Shri A. K. Choudhary, Authorized Representative for the Appellant

None for the Respondent

CORAM:

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

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

FINAL ORDER NO.76203-76210/2025

Date of Hearing : 5th May 2025
Date of Decision : 5th May 2025

PER K. ANPAZHAKAN

Mr. S. Chakraborty & A. K. Choudhary, Authorized Representative have appeared on behalf of the Appellant/Revenue. No one has appeared on behalf of the Respondent.

2. On perusal of records, we 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 Appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)

Pooja