

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No. 75163 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

M/s. Bengal National Agency
(Customs House Clearing Agents, Kolkata)

Respondent

With

(1) Customs Appeal No. 75164 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Biresh Ch Paul) (2) Customs Appeal No. 75165 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Dibakar Mitra) (3) Customs Appeal No. 75166 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Dilip Sharma) (4) Customs Appeal No. 75167 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Ganesh Chandra Ghosh) (5) Customs Appeal No. 75168 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Kailash Kr. Marodia (6) Customs Appeal No. 75169 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Madan Gopal Marodia (7) Customs Appeal No. 75170 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Steel And Allied Products Exporter (8) Customs Appeal No. 75171 of 2021 (Commr. of Customs (Preventive), Kolkata Vs. Shri Munilal Das

SI No. 1-8 (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. 76211-76219/2025

Date of Hearing : 5th May 2025

Date of Decision : 5th May 2025

PER R. MURALIDHAR

Mr. S. Chakraborty & A. K. Choudhary, Authorized Representative has 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