

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.78950 of 2018

(Arising out of Order-in-Appeal No.Kol/Cus/Port/AA/1428/2018 dated 01.08.2018
passed by Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s M.L.Enterprises
(House No.316,Block-C,PKT-1,Sector 11, Rohini, Delhi-110085)

Respondent

APPEARANCE :

Shri Tariq Sulaiman, Authorised Representative for the Appellant
None for the Respondent

CORAM:

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

FINAL ORDER NO.76691/2025

DATE OF HEARING : 03 JULY 2025
DATE OF DECISION : 03 JULY 2025

Per K.Anpazhakan :

During the course of hearing, the Id.A.R. for the Revenue, has submitted that the appeal is covered by the National Litigation Policy as the disputed amount involved herein is less than Rs.50,00,000/- (Fifty Lakhs only). Therefore, the appeal is dismissed under litigation policy vide Board's Instruction being F.No.390/Misc./30/2023-JC dated 02.11.2023.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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