

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

REGIONAL BENCH – COURT NO.1

Customs Appeal No.77055 of 2017
Customs Appeal No.77056 of 2017

(Arising out of Order-in-Appeal No.Kol/Cus/Port/AA/720-721/2017 dated 20.06.2017
passed by Commissioner of Customs (Appeals), Kolkata)

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

Appellant

VERSUS

M/s Chemsilk Commerce Pvt. Ltd.
(CK-23/25, Rani Kuan Chowk, Varanasi-221001)

Respondent

APPEARANCE :

Shri Subrata Debnath, 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.76856-76857/2025

DATE OF HEARING : 08 JULY 2025
DATE OF DECISION : 08 JULY 2025

Per Ashok Jindal :

During the course of hearing, the Id.A.R. for the Revenue, has submitted that the appeals are covered by the National Litigation Policy as the disputed amount involved herein is less than Rs.50,00,000/- (Fifty Lakhs only). Therefore, the appeals are 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)