

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

REGIONAL BENCH – COURT NO. 1

Customs Stay Petition Nos. 75346 to 75350 of 2022

(on behalf of Appellant-Revenue)

In

Customs Appeal Nos. 75760 to 75764 of 2022

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AKR/292-297/2022 dated 08.07.2022 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

Commissioner of Customs (Port)

Custom House, 15/1, Strand Road,
Kolkata – 700 001

**: Applicant /
Appellant**

VERSUS

M/s. Shiv Kumar Damani

Damani Enterprise, 255/4, G.T. Road,
Howrah – 711 106

: Respondent

APPEARANCE:

Shri Tariq Sulaiman, Authorized Representative, for the Applicant/Appellant

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NOS. 77106-77110 / 2025

DATE OF HEARING / DECISION: 31.07.2025

ORDER: [PER SHRI ASHOK JINDAL]

The Revenue has filed the above stay petitions praying for staying the operation of the Order-in-Appeal No. KOL/CUS(Port)/AKR/292-297/2022 dated 08.07.2022 passed by the Ld. Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001.

2. *Prima facie*, on going through the impugned order, it is observed that the said order of the Ld. Commissioner of Customs (Appeals) is not ex facie, illegal or without jurisdiction. Having gone through the stay petitions before us, we find that same have been filed in a routine and mechanical manner, devoid of any merit.

2.1. Consequently, the stay petitions filed by the Revenue, being devoid of merit, are rejected.

3. Further, on perusal of the case records, we find that the amount involved in each of the present Departmental appeals is below the monetary limit prescribed for litigation before the CESTAT, as notified by the C.B.I.C. vide Instruction/Circular in *F.No. 390/Misc./30/2023-JC dated 02.11.2023* under the National Litigation Policy, fixing the threshold limit for filing appeals before the CESTAT as Rs.50,00,000/- (Rupees Fifty Lakhs only). In view of this, the Revenue's appeals cannot be entertained.

4. Consequently, the appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)