

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

REGIONAL BENCH - COURT NO.2

**Customs Appeal No.75106 of 2022
And
Customs Cross Objection No.75105 of 2022**

(Arising out of Order-in-Appeal No.99-102/PAT/CUS/APPEAL/21-22 dated 30.11.2021 passed by Commissioner(Appeals), Customs, CGST & CX, Patna.)

Commissioner of Customs (Prev.), Patna
(C.R. Building (Annexe), Birchand Patel Path, Patna, Bihar.)

...Appellant

VERSUS

M/s. Goodluck Transport Service

.....Respondent

(19, Eden Hospital Road, Kolkata-700073.)

WITH

(i) Customs Appeal No.75107 of 2022 (Commissioner of Customs (Prev.), Patna v. M/s. Jain Road Line Corporation); (ii) Customs Appeal No.75108 of 2022 & Customs Cross Objection No.75135 of 2022 (Commissioner of Customs (Prev.), Patna v. M/s. Hanuman Roadways); (iii) Customs Appeal No.75109 of 2022 & Customs Cross Objection No.75106 of 2022 (Commissioner of Customs (Prev.), Patna v. M/s. Nepal Bhutan Roadways Pvt.Ltd.);

(Arising out of Order-in-Appeal No.99-102/PAT/CUS/APPEAL/21-22 dated 30.11.2021 passed by Commissioner(Appeals), Customs, CGST & CX, Patna.)

APPEARANCE

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

Shri A.K.Verma, Consultant for the Respondent (s)

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

MISCELLANEOUS ORDER NO. 75594-75596/2025
FINAL ORDER NO. 77144-77147/2025

DATE OF HEARING : 05.08.2025

DATE OF DECISION : 05.08.2025

R. MURALIDHAR :

On perusal of records, I find that the amounts involved in the present cases are below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc/30/2023-JC dated 02.11.2023. Accordingly, the Appeals are dismissed under National Litigation Policy. Cross Objections filed by the Respondents also get disposed of.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

sm