

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

REGIONAL BENCH – COURT NO. 1

Customs (Stay) Application No. 75386 of 2022

In

Customs Appeal No. 75842 of 2022

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/Akr/387/2022 dated 10.08.2022 passed by the Commissioner of Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata 700001)

The Commissioner of Customs, Kolkata(Port) : Appellant

3rd Floor, Custom House,
15/1, Strand Road, Kolkata 700001

VERSUS

M/s. BM Gasstech,

: Respondent

Ground Floor, Block A,
Unita/1, Res. Hatgacacha,
Banipur, Howrah-711304.

WITH

Customs (Stay) Application No. 75387 of 2022

In

Customs Appeal No. 75843 of 2022

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/Akr/407/2022 dated 11.08.2022 passed by the Commissioner of Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata 700001)

The Commissioner of Customs, Kolkata(Port) : Appellant

3rd Floor, Custom House,
15/1, Strand Road, Kolkata 700001

VERSUS

M/s. Manju Mohta,

: Respondent

Proprietor M/s. Manjari Creations,
24, Papanna Lane, Ahmekhri Complex,
1st Floor, K. R. Shetty Peth, Bangalore-560079

AND

Customs (Stay) Application No. 75388 of 2022

In

Customs Appeal No. 75844 of 2022

(Arising out of Order-in-Appeal No. Kol/Cus(Port)/Akr/406/2022 dated 11.08.2022 passed by the Commissioner of Customs (Appeals) 3rd Floor, Custom House, 15/1, Strand Road, Kolkata 700001)

The Commissioner of Customs, Kolkata(Port) : Appellant

3rd Floor, Custom House,
15/1, Strand Road, Kolkata 700001

VERSUS

M/s. Rajat Khemka,

M/s. Unitech Enterprises,
147, Mahatma Gandhi Road,
Block-C, 3rd Floor, Kolkata-700007

: Respondent

APPEARANCE:

Shri S. Debnath, Authorized Representative for the Appellants

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO.77153-77155/2025

DATE OF HEARING / DECISION: 01.08.2025

ORDER: [PER SHRI ASHOK JINDAL]

The present Applications for stay have been filed by the Appellant-Revenue seeking stay of the impugned orders passed by the Ld. Commissioner of Customs (Appeals), Kolkata.

2. As far as the Stay Petitions filed by the Department are concerned, it is observed that the same have been filed in a routine and mechanical manner without any application of mind. The same are of a casual nature. The said Stay Petitions, filed by the Department are dismissed.

3. 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 Appeals before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the

impugned orders. Accordingly, the present Appeals
filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

rkp