

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75960 of 2023

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AKR/401/2021 dated 13.04.2021 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

: Appellant

VERSUS

M/s. R.K. Impex Private Limited

16A, Synagogue Street, 2nd Floor,
Kolkata – 700 001

: Respondent

APPEARANCE:

Shri Subrata Debnath, Authorized Representative, for the Appellant / Revenue

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77289 / 2025

DATE OF HEARING / DECISION: 18.08.2025

ORDER: [PER SHRI ASHOK JINDAL]

On perusal of the case records, we find that the amount involved in the present Departmental appeal 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 Department's appeal cannot be entertained.

3. Consequently, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd