

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

REGIONAL BENCH – COURT NO. 2

Customs Appeal No. 75609 of 2023

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AA/508/2019 dated 17.07.2019 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. G E Corporation

96, Ananda Abason, Garia Station Road, P.O.: Garia,
Kolkata - 700 084

: Respondent

APPEARANCE:

Shri Tariq Sulaiman, Authorized Representative for the Appellant / Revenue

None for the Respondent

CORAM:

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

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

FINAL ORDER NO. 77796 / 2025

DATE OF HEARING / DECISION: 26.11.2025

ORDER: [PER SHRI R. MURALIDHAR]

The Ld. Authorized Representative representing the Revenue has fairly submitted that the amount involved in the present appeal filed by the Revenue is below the monetary limit of Rs.50,00,000/- (Rupees Fifty Lakhs only) 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*, being the threshold limit for filing such appeals as per the National Litigation Policy.

2. In view of the above submission, we find that the Revenue's appeal cannot be entertained.

2. Consequently, the appeal filed by the Revenue stands dismissed.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd