

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 75017 of 2023

(Arising out of Order-in-Appeal No. KOL/CUS(PORT)/KS/437/2022 dated 19.10.2022 passed by commissioner of Customs (Appeals), Kolkata)

Commr. of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s. R. K. Traders
(Plot No. 47, Block No. 59, Opp. Pegoda Rolling Mills Mamsa,
Ghogha, Dist. Bhavnagar, Gujarat-364001)

Respondent

APPEARANCE :

Shri A. K. Chaudhary, Authorized Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.77808/2025

Date of Hearing : 1st December 2025
Date of Decision : 1st December 2025

PER R. MURALIDHAR

Shri A. K. Chaudhary, Authorized Representative has appeared on behalf of the Appellant/Revenue. No one has appeared on behalf of the Respondent.

2. 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 appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(Rajeev Tandon)
Member (Technical)

Sd/-

(R. Muralidhar)
Member (Judicial)