

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

REGIONAL BENCH – COURT NO.1

**Customs Appeal No.75958 of 2023**

(Arising out of Order-in-Appeal No.Kol/Cus/Port/AKR/942/2020 dated 24.12.2020 passed by Commissioner of Customs (Appeals), Kolkata)

**Commissioner of Customs (Port), Kolkata**  
(15/1, Strand Road, Kolkata-700001)

**Appellant**

*VERSUS*

**M/s Chemsilk Commerce Pvt. Ltd.**

(Heritage Princess, 2<sup>nd</sup> Floor, Flat 2B,1B, Mayfair Road, Kolkata-700019)

**Respondent**

**APPEARANCE :**

Shri Subrata Debnath, Authorised Representative for the Appellant  
None for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**

**HON'BLE MR.K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.77868/2025**

DATE OF HEARING : 04 DECEMBER 2025

DATE OF DECISION : 04 DECEMBER 2025

**Per K.Anpazhakan :**

During the course of hearing, the Id.A.R. for the Revenue, has submitted that the instant appeal is covered by the National Litigation Policy as the disputed amount involved herein is less than Rs.50,00,000/- (Fifty Lakhs only). Therefore, the appeal is dismissed under litigation policy vide Board's Instruction being F.No.390/Misc./30/2023-JC dated 02.11.2023.

(Pronounced in the open court)

**(Ashok Jindal)  
Member (Judicial)**

**(K.Anpazhakan)  
Member (Technical)**