

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76474 of 2024

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AKR/441/2020 dated 20.07.2020 passed by Commissioner of Customs (Appeals), Kolkata)

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

Appellant

VERSUS

M/s. RKR Graphite Pvt. Ltd.
(4th Floor, 1, A. J. C. Bose Road, Kolkata-700020)

Respondent

APPEARANCE :

Shri A. K. Choudhary, Authorized Representative for the Appellant
MS Anasua Ray Karmakar, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75083/2026

Date of Hearing : 19th January 2026
Date of Decision : 19th January 2026

PER R. MURALIDHAR

Shri A. K. Choudhary, Authorized Representative has appeared on behalf of the Appellant/Revenue. MS Anasua Ray Karmakar, Authorized Representative 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)

Pooja