

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

REGIONAL BENCH – COURT NO.2
Customs Appeal No. 76525 of 2018

(Arising out of Order-in-Appeal No. KOL/CUS(Port)/AA/1870-1876/2017 dated 17.11.2017 passed by Commissioner of Customs (Appeals), Kolkata.)

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

..Appellant

VERSUS

M/s M. S. Enterprises,
(C-302, Upkari Appt Plot No. 9, Dwarka Sector-12,
New Delhi-110075.)

...Respondent

APPEARANCE :

Shri S. Debnath, 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...75325/2026

DATE OF HEARING : 02.03.2026

DATE OF DECISION : 02.03.2026

PER R. Muralidhar:

When the matter was called, Shri S. Debnath, Authorized Representative appeared on behalf of the Revenue and none, 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/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Tushar