

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

**MA-(COD)-75128,75130,75137,75139,75086,75126/19 &  
SP-75129,75132,75136,75140,75087,75127/19  
& Cus.Appeal Nos.75197,75268,75270,75273,75276,75277/19**

**Arising out of Order-in-Appeal Nos.KOL/CUS(Port)/AA/1320-1325/2018,**

**Dated: 17.07.2018**

**Passed by the Commissioner of Customs (Appeals), Kolkata**

**Date of Hearing: 25.03.2019**

**Date of Decision: 25.03.2019**

**COMMISSIONER OF CUSTOMS (PORT)  
KOLKATA**

**Vs**

**M/s GOVINDAM ENTERPRISES**

**Appellant Rep by: Shri S K Naskar, Asstt. Commr. AR**

**Respondent Rep by: None**

**CORAM: P K Choudhary, Member (J)**

**V Padmanabhan, Member (T)**

**Cus - The disputed duty involved in this case is below the monetary limit of Rs.10 lakhs which has been notified by the Government vide Circular **390/Misc./163/2010-JC** and F.NO.390/Misc./116/2017-JC - Accordingly, the appeal is dismissed under National Litigation Policy - Stay Petition also gets disposed off: CESTAT**

**Appeal dismissed**

**FINAL ORDER NOS. MO/75182-187/2019 & SO/75188-75193/2019 &  
FO/75273-75278/2019**

**Per: Bench:**

**The present Miscellaneous Applications have been filed by the Revenue, seeking condonation of delay of 97 days in filing the appeals before this Tribunal.**

**2. In view of the reasons as explained in the applications, the delay in filing the appeals before this Tribunal, is condoned. The Miscellaneous Applications (COD) are allowed.**

**3. None appeared on behalf of the Respondent-Assessee despite notice of hearing having been sent to them well in advance. Accordingly, with the consent of the Id.A.R. for the Revenue, the present appeals filed by the Revenue are being taken up for final disposal.**

**4. These appeals are filed by the Revenue against a common Orderin-Appeal No.KOL/CUS(Port)/AA/1320-1325/2018 dated 17.07.2018 passed by the Commissioner of Customs (Appeals), Kolkata.**

**5. On perusal of records, we find that the disputed duty involved in these cases is below the monetary limit of Rs.10 lakhs which has been notified by the Government vide Circular No. 390/Misc./163/2010-JC17-12-2015) dated 17th December, 2015 and F.No.390/Misc./116/2017-JC dated 04.04.2018. Accordingly, the appeals are dismissed under litigation policy. Stay Petitions also get disposed off.**

**(Dictated and pronounced in the open court)**