

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH, KOLKATA
REGIONAL BENCH
COURT NO. II**

**Cus. Misc. Application (COD) No.75239 of 2019
Cus. Stay Petition No. 75238 of 2019
&
Cus. Appeal No. 75435 of 2019**

**Arising out of Order-in-Appeal No.KOL/CUS/(PORT)/AA/1504-1517/2017,
Dated: 26.10.2017**

Passed by Commissioner of Customs (Appeals), Kolkata

WITH

**(i) Cus.Misc.Application (COD) No.75241 of 2019
Cus.Stay Petition No.75240 of 2019 &
Cus.Appeal No.75436 of 2019
[CC (Port), Kolkata Vs. M/s B.S.Impex]**

**(ii) Cus.Misc.Application (COD) No.75263 of 2019
Cus.Stay Petition No.75262 of 2019 &
Cus.Appeal No.75447 of 2019
[CC (Port), Kolkata Vs. M/s B S Impex]**

**Arising out of Order-in-Appeal No.KOL/CUS/(PORT)/AA/1504-1517/2017,
Dated: 26.10.2017**

Passed by Commissioner of Customs (Appeals), Kolkata

**Date of Hearing: 27.03.2019
Date of Decision: 27.03.2019**

**COMMISSIONER OF CUSTOMS (PORT)
KOLKATA, CUSTOMS HOUSE
15/1, STRAND ROAD
KOLKATA-700001**

Vs

**M/s B S IMPEX
61/4,JAIN STREET, NEAR JAIN DHARMASHALA
PANIPAT-132103, HARYANA**

**Appellant Rep by: Shri S K Naskar, Authorized Representative
Respondent Rep by: None**

**CORAM: P K Choudhary, Member (J)
V Padmanabhan, Member (T)**

Cus - In view of the reasons as explained in the applications, the delay in filing the appeals before this Tribunal, is condoned - The disputed duty involved in this case is below the monetary limit of Rs.20 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

MISC./SP NO.75400-75405/2019
FINAL ORDER NOS. 75384-75386/2019

Per: P K Choudhary:

The present Miscellaneous Applications have been filed by the Revenue, seeking condonation of inordinate delay of 374 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/1504-1517/2017 dated 26.10.2017 passed by the Commissioner of Customs (Appeals), Kolkata.

5. On perusal of records, we find that the amount involved in this case is below the monetary limit of Rs. 20 lakhs which has been notified vide instruction being F. No. **390/Misc./116/2017-JC** dated 11/07/2018. The present case falls under exclusion Clause 3 (C) of the National Litigation Policy introduced vide Board's Instruction dated 17.12.2015 which has been deleted vide Instruction 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)