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ORDER SHEET
CUSTA/72/2025
IA NO: GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
MS STROES SUPPLY INDIA AGENCY PRIVATE LIMITED

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

AND

The Hon'ble JUSTICE UDAY KUMAR

Date: 17th March, 2026.

Appearance:
Mr. Kaushik Dey, Adv.
Mr. K.K. Maiti, Adv.
. . .for the appellant.

The Court: Affidavit of service filed today be kept with the record.

Heard learned counsel appearing for the appellant. No one appears for the respondent even after proper service.

There is a delay of 25 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 1 of 2025 is allowed.

Heard learned counsel appearing for the appellant and perused the order of the Tribunal dated 17.04.2025. The order of the Tribunal is read as under:

“The Revenue has filed the present stay petition seeking stay of operation of the impugned of Order-in-Appeal No. KOL/CUS(PORT)/AKR/239/2020 dated 12.03.2020 passed by the

Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata - 700 001.

2. Prima facie, we find that the impugned order, passed by the Ld. Commissioner of Customs (Appeals), Kolkata is not ex facie, illegal or without jurisdiction. Consequently, the stay petition filed by the Revenue is rejected, being devoid of merit.

3. With the consent of the Ld. Authorized Representative of the Revenue, the appeal is also taken up today for disposal.

3.1. We find that the revenue involved in the present appeal filed by the Revenue is less than Rs.50,00,000/- (Rupees Fifty Lakhs only), which is below the threshold limit prescribed for litigation before the CESTAT in terms of the National Litigation Policy Instruction/Circular bearing F.No. 390/Misc./30/2023-JC dated 02.11.2023 issued by the C.B.I.C.

4. Consequently, the appeal is dismissed under the National Litigation Policy.”

On the basis of the above observation made by the Tribunal and considering the National Litigation Policy, this appeal and the connected application [GA/2/2025] are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)