

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 11906 of 2014

Customs Miscellaneous (CO) Application No. 15423 of 2014

(Arising out of OIA-34-35-2014-CUS-COMMR-A—KDL dated 10/02/2014 passed by Commissioner of CUSTOMS-KANDLA)

C.C.-Mundra

.....Appellant

Office Of The Principal Commissionerate Of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

VERSUS

Denmak Industries

.....Respondent

226/1, Nana Reha, Kukma-Kotda Road,
Taluka : Bhuj, Kutch, Gujarat

WITH

Customs Appeal No. 11907 of 2014

(Arising out of OIA-34-35/2014/CUS/COMMR-A-/KDL dated 10/02/2014 passed by Commissioner of CUSTOMS-KANDLA)

C.C.-Kandla

.....Appellant

Custom House, Near Balaji Temple, Kandla, Gujarat

VERSUS

D P Logistics Pvt Ltd

.....Respondent

214, 2nd Floor, Golden Arcade, Zero Point, Mundra, Kutch, Gujarat

APPEARANCE

Shri Vijay G Iyengar, Assistant Commissioner (AR) appeared for the Appellant
None appeared for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. C.L.MAHAR**

Final Order No. A/ 10360 - 10361 /2023

DATE OF HEARING: 21.02.2023

DATE OF DECISION: 21.02.2023

RAMESH NAIR

In these appeals amount of penalty involved is 7 Lacs. Therefore, the Revenue is not supposed to file the appeals in terms of Government Litigation Policy under Circular No. F. No. 390/Misc/116/2017-JC dated 22.08.2019.

2. Accordingly, the appeals are dismissed on monetary limit. CO also stands disposed of.

(Dictated & Pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

C.L. MAHAR
MEMBER (TECHNICAL)

Geeta