

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 1016 of 2012

(Arising out of Order-in-Appeal No. 21/2012 dated 05.03.2012
passed by the Commissioner Customs (Appeals), Cochin.)

Commissioner of Customs,

Custom House,
Cochin – 600 009.

Appellant(s)

VERSUS

Shri Abdul Syed Peer

Mohamed, Proprietor,

M/s. A.S.Enterprises,

No.4/670, Maveeran Duraisami Salai,
Poona Nagar, Thiruvallur,
Chennai – 602 003.

Respondent(s)

APPEARANCE:

Shri K. Vishwanatha, Authorised Representative for the Appellant

None for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20449 /2024

DATE OF HEARING: 31.05.2024

DATE OF DECISION: 31.05.2024

PER : DR. D.M. MISRA

This appeal is filed by the Revenue against Order-in-Order-in-Appeal No. 21/2012 dated 05.03.2012 passed by the Commissioner of Customs (Appeals), Cochin. The amount involved in this appeal is below the threshold limit prescribed by the Board Circular F. No.390/Misc./30/2023-JC dated 02.11.2023 for filing the appeal before this Tribunal. Therefore, in view of the said Circular, the appeal is dismissed.

(Dictated and pronounced in Open Court)

**(D.M. MISRA)
MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**