

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21182 of 2016

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-22/2016-17 dated 29.04.2016 passed by the Commissioner of Customs (Appeals), Cochin.)

Commissioner of Customs,
Customs House,
Cochin.

Appellant(s)

VERSUS

**M/s. Konkan Speciality
Polyproducts Pvt. Ltd.**

Plot No.37,
KIADB Industrial Area,
Baikampady,
Mangalore – 575 011.

Respondent(s)

APPEARANCE:

None for the Appellant

Shri K.A. Jathin, Dy. Commissioner (AR), for the Respondent

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

Final Order No. 20518 /2024

DATE OF HEARING: 26.06.2024

DATE OF DECISION: 26.06.2024

PER : DR. D.M. MISRA

None present for the appellant. Heard the learned Authorised Representative (AR) for the Revenue. The duty amount involved in the present appeal is around Rs.22.00 Lakhs, relates to levy of anti dumping duty on imported carbon black

which was not used in rubber application; which is below the threshold limit of the Litigation Policy Circular dated 02.11.2023; also the issue does not fall under the exemption clause of the said circular. Consequently, the Revenue's appeal is dismissed.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Tr/Rv