

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

C/355/2009-DB

[Arising out of Order-in-Appeal No. 37/09 dated 19/02/2009
passed by the Commissioner of Customs (Appeals), Cochin.]

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Appellant(s)

Versus

SHRI GANESH ENTERPRISES

11/723, KARIPPAYI ROAD, NORTH
KALMSSERY – 683 104.

Respondent(s)

Appearance:

Mr. Pakshirajan, AR
None

For the Appellant
For the Respondent

Date of Hearing: 27/08/2018

Date of Decision: 27/08/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21192 / 2018

Per : AS PER BENCH

Revenue has filed this appeal against the impugned order dated 20.2.2009 passed by the Commissioner of Customs (A), wherein the Commissioner (A) allowed the appeal of the respondent-assessee.

2. None appeared for the respondent.
3. On perusal of the records, we find that the amount involved in the present appeal is below the monetary limit and as per CBEC Instruction in their Circular No.390/Misc./163/2010-JC dt. 17/12/2015, this appeal shall not be filed before the Tribunal as the amount involved in this case is less than Rs.20/- lakhs. In view of the Litigation Policy, we dismiss the appeal without going into the merits of the case

(Order was pronounced and dictated
in Open Court on **27/08/2018.**)

P. ANJANI KUMAR
TECHNICAL MEMBER

S.S GARG
JUDICIAL MEMBER

rv...