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

Appeal(s) Involved:

C/54/2009-SM, C/55/2009-SM

[Arising out of Order-in-Appeal No. 277/2008 dated 17/10/2008 passed by the Commissioner of Customs, Cochin]

[Arising out of Order-in-Appeal No. 278/2008 dated 17/10/2008 passed by the Commissioner of Customs, Cochin]

Commissioner of Customs
Cochin
Custom House
Cochin – 682 009

Appellant(s)

Versus

Kaisons
Kaipattoor, Kalady
Kerala

Respondent(s)

Shri Mahalakshmi Traders
Ahammed Chambers, Town Hall Road, Ernakulam, Kerala

Respondent(s)

Appearance:

Mr. K. Veerabhadra Reddy, AR — For the Appellant
Mr. P.A. Augustian, Advocate — For the Respondent

Date of Hearing: 05/09/2018
Date of Decision: 05/09/2018

CORAM:
HON'BLE MR. P DINESHA, JUDICIAL MEMBER

Final Order Nos. 21315 - 21316 / 2018

Per: P DINESHA

The Revenue has filed these appeals challenging the order of Commissioner of Customs (Appeals), Cochin and main crux of the appeals is that the Commissioner while holding that the imported item to be "Rubber Processing Oil" (RPO), has not considered the test conducted at Customs House Laboratory but solely gone by the communication between Ministry of Environment and Forest and the Central Pollution Control Board. Today when the matter came up, Mr. K. Veerabhadra Reddy, learned DR appeared for the Revenue and Mr. P.A. Augustian, advocate appeared for the assessee. The learned DR contended that the imported goods in dispute being hazardous in nature were tested at BPCL Laboratory, Cochin, wherein the test results of the Custom House Laboratory was confirmed; the matter was then referred to Kerala State Pollution Control Board who informed that the kinematic viscosity levels are higher than the maximum acceptable limit for used oil and hence the goods are used oil, the import of which is prohibited.

2. Per contra learned advocate appearing for the assessee submitted that the goods involved have been released for home consumption subsequent to the order of Commissioner (Appeals) and further submits that the appeals are not maintainable for the reason that the tax effect involved in these appeals are below the monetary limit.

3. Heard both the parties and perused the records.

4. On perusal of the records, I find that the amounts involved in the present appeals are below monetary limit i.e. below Rs. 20,00,000/- and as per the CBEC Instruction F. No. 390/Misc./116/2017-JC dated 11.07.2018, these appeals are not maintainable before the Tribunal. In view of the Litigation Policy and placing on record the statement of learned advocate that the disputed item has been released for home consumption, I dismiss both the appeals without going into the merits of the case.

(Operative portion of the Order was pronounced
in Open Court on **05/09/2018**)

(P. DINESHA)
JUDICIAL MEMBER

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