

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

Appeal(s) Involved:

C/20020/2018-SM, C/20021/2018-SM,

[Arising out of Order-in-Appeal No. 584-2017 dated
09/10/2017 passed by Commissioner of CUSTOMS ,
BANGALORE-I(Appeal)]

[Arising out of Order-in-Appeal No. 585-2017 dated
09/10/2017 passed by Commissioner of CUSTOMS ,
BANGALORE-I(Appeal)]

CC, Bangalore-cus

Appellant(s)

Appellant(s)

Versus

Octel Networks Pvt Ltd

No 887 4th Cross 11th Main Hal iistage
Indiranagar
BENGALURU - 560008
KARNATAKA

Respondent(s)

Appearance:

Shri Madhupsharan, Asst. Commissioner(AR)

Smt. Kavita Podwal, Superintendent(AR)

Shri T. Sundaranathan, Advocate for M/s. Octel
Networks

For the Appellants

For the Respondent

Date of Hearing: 29/01/2019

Date of Decision: 29/01/2019

CORAM:

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

Final Order No. 20114-20115 / 2019

Per : S.S GARG

The Revenue has filed these appeals. On perusal of the records, I find that in terms of the Litigation Policy with reference to Board's Instruction F.No.390/Misc./116/2017-JC dt. 11/07/2018 and since the

disputed amount involved in each case is less than Rs.20 lakhs, the appeals are not maintainable. Accordingly, the appeals are dismissed.

(Operative portion of the Order was pronounced
in Open Court on **29/01/2019**)

S.S GARG
JUDICIAL MEMBER

Raja...