

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

REGIONAL BENCH - COURT NO. 1

Appeal/ApplicationInvolved:

Customs Stay Application No. 20055 of 2022

Customs Appeal No. 20125 of 2022

(Arising out of Order-in-Appeal No. COC-CUSTMS-000-APP-33-2020-21
dated 29/07/2020 passed by Commissioner of CUSTOMS , COCHIN(
Appeal))

Commissioner of Customs, Cochin

CUSTOM HOUSE, WILLINGDON ISLAND
COCHIN - 682009

Appellant(s)

VERSUS

**Navgathi Marine Design &
Construction Pvt Ltd**

2nd Floor Building No 298/B2
University Road, Cusat Po
KOCHI - 682022
KERALA

Respondent(s)

APPEARANCE:

Smt. C.V. Savitha, Superintendent(AR) for the Appellant
Shri M. Balagopal, Advocate for the Respondent

CORAM:

HON'BLE MR. RAMESH NAIR, JUDICIAL MEMBER

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

Final Order No. 20132 / 2022

Date of Hearing: 31/03/2022

Date of Decision: 31/03/2022

Per : RAMESH NAIR

Revenue has filed the appeal along with stay application.
Learned AR submits that the amount involved is only Rs.8 lakhs and as
per the instruction F.No.390/Misc./163/2010-JC dt. 17/12/2015 issued
by CBEC, Department is not supposed to file appeal in this case, as the

minimum amount is Rs.10 lakhs to file appeal before CESTAT. Accordingly, the appeal is dismissed on monetary limit without going into merits of the case. Stay application becomes infructuous; hence dismissed.

(Dictated and pronounced in open court on **31/03/2022**)

(RAMESH NAIR)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

Raja...