

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

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REGIONAL BENCH – COURT NO. 1

**Appeal No. C/60274/2019**

[Arising out of OIA-CCA-CUS-D-II-ICD-TKD-IMPORT-2965-2967-2018 DATED 30.11.2018 passed by the Commissioner (Appeals) of CUSTOMS-DELHI-IV]

**C.C.Icd-New Delhi**

**: Appellant (s)**

INLAND CONTAINER DEPOT,PARPARGANJ  
NEW DELHI

Vs

**Ms. Vsm Impex Pvt. Ltd.**

**: Respondent (s)**

2944, 4 Th Floor  
Gali No 3 Chunamandi Paharganj  
Near Banke Bihari Mandir  
NEW DELHI, 110055

**WITH**

**Appeal No. C/60275/2019**

[Arising out of OIA-CCA-CUS-D-II-ICD-TKD-IMPORT-2955-2964-2018 DATED 29.11.2018 passed by the Commissioner (Appeals) of CUSTOMS-DELHI-IV]

**C.C.Icd-New Delhi**

**: Appellant (s)**

INLAND CONTAINER DEPOT,PARPARGANJ  
NEW DELHI

Vs

**Ms. Vsm Impex Pvt. Ltd.**

**: Respondent (s)**

2944, 4 Th Floor  
Gali No 3 Chunamandi Paharganj  
Near Banke Bihari Mandir  
NEW DELHI, 110055

**AND**

**Appeal No. C/60282,60449,60432/2019**

[Arising out of OIA-CCA-CUS-D-II-ICD-ppg/Panipat-2942-2954-2018 DATED 30.11.2018 passed by the Commissioner (Appeals) of CUSTOMS-DELHI-I, Arising out of OIA-CCA-CUS-D-II-ICD-PPG-PANIPAT-3203-3208-2018-19 DATED 18.01.2019 passed by the Commissioner (Appeals) of CUSTOMS-DELHI-III, OIA-CCA-CUS-D-II-ICD-PPG-BBG-3187-3202-2018-19 DATED 18.01.2019 passed by the Commissioner (Appeals) of SONEPAT(DELHI-III)]

**C.C.Icd-New Delhi**

**: Appellant (s)**

INLAND CONTAINER DEPOT,PARPARGANJ  
NEW DELHI

Vs

**Ms. Vsm Impex Pvt. Ltd.**

**: Respondent (s)**

2944, 4 Th Floor  
 Gali No 3 Chunamandi Paharganj  
 Near Banke Bihari Mandir  
 NEW DELHI, 110055

APPEARANCE:

Shri M. S. Dhindsa, AR for the Appellant  
 Shri R.K.Hasija, Advocate for the Respondent

**CORAM : HON'BLE Mr. ASHOK JINDAL, MEMBER (JINDAL)**  
**HON'BLE Mr. BIJAY KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No.60631-60635/2019**

Date of Hearing: 24.05.2019  
 Date of Decision: 24.05.2019

**Per : Mr. Ashok Jindal**

Considering the fact that Revenue involved in these appeals is less than the amount of Rs. 20 Lakhs and as per Litigation Policy vide F. No. 390/Misc/163/10-JC Dated 17.12.2015 instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 10 Lakhs before this Tribunal and no substantial question of law is involved.

2. Admittedly, it is a case of demand of duty, no substantial question of law is involved, therefore, as per the litigation policy, the appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open court)

**(Ashok Jindal)**  
 Member (Judicial)

**(Bijay Kumar)**  
 Member (Technical)