

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI**

C/40806/2017 and C/CO/40444/2017

[Arising out of Order-in-Appeal C.Cus.II No.1143/2016, dated 01.12.2016
passed by the Commissioner of Customs (Appeals-II), Chennai]

COMMISSIONER OF CUSTOMS (SEA),
CHENNAI - IV

APPELLANT

Versus

M/s. SAM GYPSOM PVT. LTD.

RESPONDENT

Appearance:

For the Appellant Shri L. Nandakumar, AC (AR)

For the Respondent Shri G. Shanmugham, Adv.

CORAM:

Hon'ble Smt. Sulekha Beevi C.S, Judicial Member

Date of hearing/decision **15-02-2019**

FINAL ORDER NO. **40494 / 2019**

The amount involved in the appeal filed by the department is only Rs.62,142/-. As such, in view of the Government Litigation Policy and consequent to Board's Circular F.No.390/Misc./116/2017-JC, dated 11.07.2018 fixing the monetary limit for filing the appeal before the Tribunal by the Revenue at Rs.20,00,000/- (Rupees Twenty Lakhs only), the appeal filed by the department is dismissed.

Cross objection also gets disposed of accordingly.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S)
JUDICIAL MEMBER

	DRAFT			Remarks
	I	II	III	
Date of dictation	15.02.2019			
Draft Order - Date of typing	.02.2019			
Fair Order Typing	14.02.2019			
Date of number and date of dispatch	.02.2019			

