CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SZB, CHENNAI

COURT : SM 3 B3

APPEAL No. C/42157 /2013-SM

(Arising out of Order-in-Appeal No. C.CUS.940-941/2013 dated 11.07.2013 passed by the Commissioner of Customs (Appeals), Chennai).

The Commissioner of Customs, Export Commissionerate, Customs House, Chennai – 600 001.	Appellant
Vs.	
M/s. Hydromet (I) Ltd, Vedal Village, Rajkulam West, Kancheepuram-631 561.	Respondent

APPEARANCE

FOR APPELLANT : Shri S. Balakumar, AC, Authorized Representative
FOR RESPONDENT : Dr. S. Krishnanandh, Advocate

CORAM

Hon'ble Shri P. Dinesha, Member Judicial

Date of Hearing /Decision: **13.08.2021**

FINAL ORDER No. 41754 /2021

Heard Shri S. Balakumar, AC, learned Departmental Representative for the Revenue and Dr. S. Krishnanandh, learned Advocate for the respondent.

2. I have gone through the documents placed on record as also the arguments taken during the course of hearing.

3. The amount of alleged penalty imposed which is now appealed, in the above appeal, is less than Rs.5,00,000/-, which is hit by the Notification of Central Board of Excise & Customs (C.B.E.C.) in F. No. 390/Misc./163/2010-JC dated 17.12.2015 whereby, as a policy decision to reduce the volume of litigation, the C.B.E.C. had revised the monetary limits for filing appeals by the Department before the CESTAT, which is at Rs.10,00,000/-. Though a subsequent Notification in F. No. 390/Misc./116/2017-JC dated 04.04.2018 was issued deleting sub-clause (c) of paragraph 3, but however, the monetary limit has not been varied.

4. In view of the above, I am of the opinion that the Revenue appeal is not maintainable and is liable to be dismissed and accordingly, the same is dismissed.

(Operative part of the Order pronounced in the Open Court)

(P.DINESHA)
(**MEMBER JUDICIAL)**

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