

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

REGIONAL BENCH – COURT NO. III

CUSTOMS APPEAL No.40943 of 2013

[Arising out of Order-in-Appeal C.Cus.No.72/2013 dated 22.01.2013 passed by Commissioner of Customs (Appeals), 60, Rajaji Salai, Custom House, Chennai 600 001]

The Commissioner of Customs

: Appellant

Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

VERSUS

M/s. Jayaraj International Pvt. Ltd.

: Respondent

AMC Centre,
No.29/5, Viswanaathapuram Main Road,
Kodambakkam,
Chennai 600 023.

APPEARANCE:

Mr. S. Balakumar, Assistant Commissioner (A.R)
For the Appellant

None
For the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40155 / 2023

DATE OF HEARING: 15.03.2023

DATE OF DECISION: 15.03.2023

Per: Ms. SULEKHA BEEVI C.S

The appeal is filed by the Department against the order passed by the Commissioner (Appeals) who dismissed the appeal filed by the department as time-barred.

2. Ld. A.R Shri S. Balakumar submitted that the amount involved is only Rs.50,259/- and would come within the litigation policy in respect of the appeal filed by Revenue.
3. There is no representation on behalf of the respondent even though registered notice was directly issued to the respondent.
4. After taking note of the fact that the amount involved is less than Rs.10 lakhs, we are of the view that the appeal cannot be entertained as per the Ligation Policy. Appeal is accordingly dismissed.

(dictated and pronounced in the open court)

Sd/-
(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

Sd/-
(M. AJIT KUMAR)
MEMBER (TECHNICAL)