

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

REGIONAL BENCH – COURT NO. III

Customs Appeal No.40668 of 2013

(Arising out of Order-in-Appeal No.96/2012 dated 19.12.2012 passed by Commissioner of Customs & Central Excise (Appeals), No.1, Williams Road, Cantonment, Truchirapalli-620 001)

Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.

...Appellant

Versus

M/s. Made By India,
E-52-53, Sector-8,
Noida – 201 301,
Uttarpradesh.

...Respondent

APPEARANCE:

Shri. M. Ambe, Deputy Commissioner (A.R)
For the Appellant

Shri R. Balagopal, Consultant
For the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING : 11.04.2023
DATE OF DECISION : 11.04.2023

FINAL ORDER No.40263/2023

Order : [Per Ms. Sulekha Beevi C.S.]

The above appeal is filed by the Department. It is noticed that the amount involved is less than Rs.10,00,000/- and comes within the

monetary policy of appeals that can be filed by the Department before the Tribunal. The appeal is dismissed on monetary limits.

(Order dictated in the open court)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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