

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

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 42177 of 2013

(Arising out of Order-in-Appeal C.Cus. No. 1012/2013 dated 16.07.2013 passed by the Commissioner of Customs (Appeals), 60, Rajaji Salai, Custom House, Chennai – 600 001)

The Commissioner of Customs

: Appellant

Export Commissionerate,
60, Rajaji Salai, Custom House,
Chennai – 600 001

VERSUS

M/s. Polymack Tools India Private Limited

: Respondent

No.186/187, P.H. Road, Alsa Towers,
Kilpauk, Chennai – 600 010

APPEARANCE:

Shri Sathya Narayanan, Assistant Commissioner for the Appellant

Shri S. Murugappan, Advocate for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 40413 / 2023

DATE OF HEARING: 09.06.2023

DATE OF DECISION: 09.06.2023

Order : [Per Bench]

Heard both sides.

2. After hearing both sides, we find that the amount disputed is only Rs.6,01,015/- and hence, in view of the litigation policy of the Board in Instruction issued vide F.No.390/Misc./163/2010-JC dated 17.12.2015, the Department's appeal is not maintainable.

3. Accordingly, the Department's appeal is dismissed.

(Dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd