

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

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 175 of 2011

(Arising out of Order-in-Appeal No.02/2011 dated 07.01.2011 passed by the Commissioner of Customs, Central Excise and Service Tax, (No. 1, Foulks Compound, Anaimeedu, Salem – 636 001)

The Commissioner of Customs,

Salem Commissionerate,
No. 1, Foulks Compound,
Anaimeedu,
Salem – 636 001.

: Appellant

Versus

Shri S. Ganesh,

Choolaimedu,
Chennai – 600 094.

: Respondent

APPEARANCE:

Smt. Anandalakshmi Ganeshram, Superintendent
For the Appellant

None
For the Respondent

CORAM:

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

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

FINAL ORDER No.40456/2023

DATE OF HEARING/DECISION : 20.06.2023

Per Bench

There is no representation for the appellant.

2. However, Smt. Anandalakshmi Ganeshram, learned Superintendent appearing for the appellant submits that the issue relates to levy of penalty under Section 114 of the Customs Act, 1962 which is less than Rs.10 lakhs.

3. In view of the national litigation policy issued *vide* F.No.390/Misc./163/2010-JC dated 17.12.2015, we find that the Department's appeal is not maintainable and therefore, the appeal is dismissed without going into the merits.

(Order dictated in the open court)

Sd/-

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

MK