

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
CHENNAI**

REGIONAL BENCH - COURT No. III

**(1) Customs Appeal No.42233 of 2014**

(Arising out of Order-in-Original No.27243/2014 dated 30.06.2014 passed by  
Commissioner of Customs (Seaport-Export), Custom House, No.60, Rajaji Salai,  
Chennai 600 001)

**Commissioner of Customs**

(Exports-Seaport)  
Commissionerate – IV  
Custom House, No.60, Rajaji Salai,  
Chennai 600 001.

**...Appellant**

*VERSUS*

**M/s.Pentafour Solec Technology Ltd.**

Chitra Towers, 332-2, Arcot Road,  
Kodambakkam,  
Chennai 600 024.

**... Respondent**

**WITH**

**(2) Customs Appeal No.42234 of 2014**

(Arising out of Order-in-Original No.27243/2014 dated 30.06.2014 passed by  
Commissioner of Customs (Seaport-Export), Custom House, No.60, Rajaji Salai,  
Chennai 600 001)

**Commissioner of Customs**

(Exports-Seaport)  
Commissionerate – IV  
Custom House, No.60, Rajaji Salai,  
Chennai 600 001.

**...Appellant**

*VERSUS*

**Shri S.N. Rajan, Director**

M/s.Pentagour Solec Technology Ltd.  
No.1380/1, Thaiyur Village,  
Old Mahaballipuram Road,  
Kelambakkam  
Chennai 603 103.

**... Respondent**

Customs Appeal No.42233 of 2014  
 Customs Appeal No.42234 of 2014  
 Customs Appeal No.42235 of 2014

**AND**

**(3) Customs Appeal No.42235 of 2014**

(Arising out of Order-in-Original No.27243/2014 dated 30.06.2014 passed by Commissioner of Customs (Seaport-Export), Custom House, No.60, Rajaji Salai, Chennai 600 001)

**Commissioner of Customs**

(Exports-Seaport)  
 Commissionerate – IV  
 Custom House, No.60, Rajaji Salai,  
 Chennai 600 001.

**...Appellant**

*VERSUS*

**Shri V. Ramakrishnan, Chairman  
 and Managing Director**

M/s.Pentagour Solec Technology Ltd.  
 No.1380/1, Thaiyur Village,  
 Old Mahaballipuram Road,  
 Kelambakkam  
 Chennai 603 103.

**... Respondent**

**APPEARANCE :**

Shri N. Sathyanarayanan, Authorised Representative for the Appellant  
 Ms. Ramya Krishnan, Advocate, for the Respondent (Sl.No.1)  
 None for the Respondent (Sl.No.2, 3)

**CORAM :**

**HON'BLE MS. SULEKHA BEEVI.C.S., MEMBER (JUDICIAL)  
 HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER Nos.40346-40348/2024**

DATE OF HEARING : 27.03.2024  
 DATE OF DECISION : 27.03.2024

**Per: Ms. Sulekha Beevi. C.S**

The above appeals have been filed by the department against the order passed by original authority on the ground that the

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redemption fine and penalty imposed is less. On perusal of the impugned order and the appeals, we find that the appeals are hit by monetary limits as per the litigation policy of the Department for appeals to be filed before Tribunal. The appeals are dismissed on monetary limits.

(Dictated and pronounced in open court)

sd/-

**(VASA SESHAGIRI RAO)**  
Member (Technical)

sd/-

**(SULEKHA BEEVI. C.S)**  
Member (Judicial)