

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.42057 of 2013

(Arising out of Order-in-Appeal No.857/2013 dated 25.06.2013 passed by Commissioner of Customs (Appeals), No.60, Rajaji Salai, Custom House, Chennai 600 001)

Commissioner of Customs

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

...Appellant

VERSUS

M/s.Trade Link Services

No.5, South Phase, Industrial Estate,
Ambattur,
Chennai 600 0058.

... Respondent

APPEARANCE :

Shri R. Rajaraman, Authorized Representative for the Appellant
Shri S. Murugappan, Advocate for the Respondent

CORAM :

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

FINAL ORDER No.40349/2024

DATE OF HEARING : 27.03.2024

DATE OF DECISION : 27.03.2024

Per: Ms. Sulekha Beevi. C.S

On perusal of records, it is seen that the appellant was issued show cause notice invoking the extended period alleging misdeclaration and misclassification of the goods. The original

authority held the goods Shaft and Gear Box to be classified under CTH 84831099 and 84834000 respectively and the demand, interest and penalties were also confirmed. Against such order, the respondent had appealed before Commissioner (Appeals) who vide order impugned order has not disturbed the redetermination of classification by the adjudicating authority. However, part of the demand was set aside alleging that there are no grounds for invoking the extended period. Department has filed appeal only against such order passed by the Commissioner (Appeal). The demand set aside by Commissioner (Appeals) was only Rs.19,19,583/-. The appeal of the department was not in respect of classification of the goods and only with regard to the part of the demand which has been set aside on limitation by Commissioner (Appeals).

2. In view of this, we find that the department appeal is hit by monetary limits under litigation policy for appeals to be filed before Tribunal. Appeal is therefore dismissed on monetary limits.

(Dictated and pronounced in open court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

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