

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.42554 of 2014

(Arising out of Order-in-Original No.38/2014 dated 30.07.2014 passed by the Commissioner of Customs, Custom House, Tuticorin - 628 004)

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

.... Appellant

VERSUS

Shri Niren C. Ajmera
Director M/s.Guanir Impex Pvt. Ltd., Mumbai
71, Summervilla, 2b/2C, Bhulabhai Desai Road
Mumbai 400 026.

... Respondent

WITH

(II) Customs Appeal No.42555 of 2014 (CC Tuticorin Vs Deepak Bajaj) (III) Customs Appeal No.42556 of 2014 (CC Tuticorin Vs Ramesh K. Daswani), (IV) Customs Appeal No.42557 of 2014 (CC Tuticorin Vs Kuresh Taherbhai Rajkotwala) and (V) Customs Appeal No.42558 of 2014 (CC Tuticorin Vs Bharat Hiralal Chawhan)

(Arising out of Order-in-Original No.38/2014 dated 30.07.2014 passed by the Commissioner of Customs, Custom House, Tuticorin - 628 004)

APPEARANCE :

Ms. O.M. Reena, Authorized Representative for the Appellant

Shri Karthik Sundaram Advocate for the Respondent (C/42555/2014)
None for the rest

CORAM :

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

FINAL ORDER Nos. 40772-40776/2024

DATE OF HEARING : 28.06.2024

DATE OF DECISION : 28.06.2024

Per: Ms. Sulekha Beevi. C.S

The amount involved in these departmental appeals is only Rs.1 lakh penalty imposed against each respondent. These appeals fall within the monetary limit of appeals to be filed by the Department as per Board's Circular issued in F.No.390/Misc/30/2023-JC dated 02.11.2023. In thereof, the Department appeals are dismissed on monetary grounds.

(Order dictated and pronounced in the open court)

sd/-**(VASA SESHAGIRI RAO)**
Member (Technical)**sd/-****(SULEKHA BEEVI. C.S)**
Member (Judicial)