

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

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 41563 of 2015

(Arising out of Order-in-Appeal C.Cus.II.No.314-345/2015 dated 30.3.2015 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 001)

The Commissioner of Customs

:Appellant

Commissionerate-II
Custom House, 60, Rajaji Salai,
Chennai 600 001.

VERSUS

M/s.ARS Metals Pvt. Ltd.

: Respondent

B-1/S,, SIPCOT Industrial Complex,
Gummidipoondi 601 211.

APPEARANCE:

For the Appellant : Mr. Anoop Singh, Authorised Representative

For the Respondent : None

CORAM:

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

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

FINAL ORDER No.41253/2024

DATE OF HEARING/ DECISION: 30.09.2024

Order :- Per Bench

The amount involved in dispute in the above appeal filed by the Revenue is less than the monetary limit fixed in terms of instructions issued in F.No. 390/Misc./163/2010-JC by CBIC dated 17.08.2011 as amended from time to time.

In view of the above, the appeal of the Department is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)