

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

REGIONAL BENCH – COURT NO. III

Customs Appeal No. 42156 of 2013

(Arising out of Order-in-Appeal C.Cus.No. 990/2013 dated 11.07.2013 passed by Commissioner of Customs (Appeals), No. 60, Rajaji Salai, Custom House, Chennai – 600 001)

Commissioner of Customs

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

...Appellant

Versus

M/s. Pokarna Ltd.

No. 105, 1st Floor,
Surya Towers, Sardar Patel Road,
Secunderabad – 500 003.

...Respondent

APPEARANCE:

For the Appellant : Ms. Anandalakshmi Ganeshram, Authorised Representative
For the Respondent : Mr. Anugrahan X., Advocate

CORAM:

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

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

FINAL ORDER No. 41279 / 2024

DATE OF HEARING/ DECISION: 08.10.2024

Order :- Per Bench

The disputed demand 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)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)