IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 40029 of 2020

(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 707/2019 dated 05.12.2019 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

The Commissioner of Customs **: Appellant**
Chennai-II Commissionerate,
No. 60, Rajaji Salai, Custom House, Chennai – 600 001

VERSUS

M/s. Merino Industries Limited **: Respondent**
No. 15, Periyathambi Street,
Choolai, Chennai – 600 112

WITH

(i) Customs Appeal No. 40030/2020 (Commissioner of Customs vs. M/s. Fitnessone Group India Ltd.)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 702/2019 dated 05.12.2019 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

(ii) Customs Appeal No. 40031/2020 (Commissioner of Customs vs. M/s. Jai Shri Krishna Impex)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 706/2019 dated 05.12.2019 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

(iii) Customs Appeal No. 40032/2020 (Commissioner of Customs vs. M/s. Sri Sai Vasvi Paper Industries)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 725/2019 dated 17.12.2019 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

(iv) Customs Appeal No. 40185/2020 (Commissioner of Customs vs. M/s. Tupperware India Pvt. Ltd.)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 206/2020 dated 27.01.2020 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

(v) Customs Appeal No. 40464/2020 (Commissioner of Customs vs. M/s. A R Overseas Tradecom P. Ltd.)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 855/2020 dated 01.07.2020 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

(vi) Customs Appeal No. 40465/2020 (Commissioner of Customs vs. M/s. E.I. Dupont India Pvt. Ltd.)
(Arising out of common Order-in-Appeal Seaport C.Cus. II No. 852/2020 dated 01.07.2020 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

APPEARANCE:

Shri M. Jagan Babu, Authorized Representative

for the Appellant

(i) None in Customs Appeal No. 40029 of 2020
(ii) Shri G. Derrick Sam, Advocate in Customs Appeal No. 40030 of 2020
(iii) Dr. S. Krishnanandh, Advocate in Customs Appeal No. 40031 of 2020
(iv) None in Customs Appeal No. 40032 of 2020
(v) Shri Faraz Anees, Advocate in Customs Appeal No. 40185 of 2020
(vi) None in Customs Appeal No. 40464 of 2020
(vii) Shri Anand Sashidharan, Advocate in Customs Appeal No. 40465 of 2020

for the Respondents

CORAM:

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

FINAL ORDER NOs. 41663-41669 / 2021

DATE OF HEARING: 07.07.2021

DATE OF DECISION: **12.07.2021**

Order :

A common issue is involved in these appeals and therefore, the same are clubbed together for the sake of convenience and are disposed of by this common order.

2. The Department is aggrieved by the dismissal of its appeals by the First Appellate Authority as "time barred".

3. Heard Shri M. Jagan Babu, Learned Departmental Representative appearing for the Revenue and the respective Advocates representing the respondents.

4. For brevity, the date of the Orders-in-Original, date of dispatch and date of communication are depicted in the table below:

Sl. No	Order-in-Original No. & dt.	Date of dispatch	Date of communication/ receipt in the Review Cell
1.	67327/19 dt. 29.01.2019	12.02.2019	11.03.2019
2.	65940/18 dt. 01.11.2018	20.11.2018	21.12.2018
3.	66933/19 dt. 31.12.2018	04.01.2019	21.02.2019
4.	66877/19 dt. 14.12.2018	04.01.2019	01.02.2019
5.	66815/18 dt. 21.12.2018	11.01.2019	21.02.2019
6.	67472/19 dt. 07.02.2019	26.02.2019	28.03.2019
7.	67483/19 dt. 08.02.2019	26.02.2019	28.03.2019

5. I have gone through the documents placed on record as also the arguments taken during the course of hearing.

6. The amount of alleged refund sanctioned which is now appealed, in all the above appeals, is less than Rs.5,00,000/-, to which the Notification of the Central Board of Excise & Customs (C.B.E.C.) in F. No. 390/Misc./163/2010-JC dated 17.12.2015 applies whereby, as a policy decision to reduce the volume of litigation, the C.B.E.C. had revised the monetary limits for filing appeals by the Department before the CESTAT, which is at Rs.10,00,000/-. Though a subsequent Notification in F.No. 390/Misc./116/2017-JC dated 04.04.2018 was issued deleting sub-clause (c) of paragraph 3, but however, the monetary limit has not been varied.

7. In view of the above, I am of the opinion that the Revenue appeals are not maintainable and are liable to be dismissed and accordingly, the same are dismissed.

(Order pronounced in the open court on **12.07.2021**)

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

Sdd