

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.40324 of 2019

(Arising out of Order-in-Original No. 65804/2018 dated 30.10.2018 passed by
Commissioner of Customs, 60, Rajaji Salai, Custom House, Chennai – 600 001)

The Commissioner of Customs,
Commissionerate – II,
60, Rajaji Salai,
Customs house,
Chennai – 600 001.

.... Appellant

VERSUS

M/s. Shri Anandarajan,
Door No.330-B,
Chairman P.K.S.A
Arumugam Road,
Sivakasi – 626 123.

... Respondent

**And
Customs Appeal No.40325 of 2019**

(Arising out of Order-in-Original No. 65804/2018 dated 30.10.2018 passed by
Commissioner of Customs, 60, Rajaji Salai, Custom House, Chennai – 600 001)

The Commissioner of Customs,
Commissionerate – II,
60, Rajaji Salai,
Customs house,
Chennai – 600 001.

.... Appellant

VERSUS

M/s. Anand Traders,
Door No.60-B,
Gandhi Road,
Sivakasi-626 123.

... Respondent

APPEARANCE :

For the Appellant : Shri Anoop Singh, Authorised Representative
For the Respondent : Shri S Murugappan, Advocate

CORAM :

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

FINAL ORDER Nos.41387-41388/2024

DATE OF HEARING: 28.10.2024

DATE OF DECISION: 28.10.2024

Per: Mr. P. Dinesha

The disputed demand in the above appeals 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 which is amended vide Instruction dated 06.08.2024.

2. In view of the above, the department's appeals are not maintainable and as such, the appeals are dismissed on monetary grounds.

(Order dictated and pronounced in the open court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P.DINESHA)
Member (Judicial)