

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

REGIONAL BENCH – COURT NO. III

Customs Appeal No. 41448 of 2018

(Arising out of Order-in-Original No.245/2018 dated 12.03.2018 passed by Commissioner of Customs, Commissionerate-I, Chennai Airport and Aircargo Complex, New Custom House, Meenambakkam, Chennai 600 027)

The Commissioner of Customs

Chennai-I Commissionerate,
New Custom House,
Meenambakkam,
Chennai 600 027.

:Appellant

VERSUS

M/s. Afrin Express Courier Service

No.60, Magazine Road,
St. Thomas Mount,
Near Butt Road Mosque,
Chennai 600 016.

: Respondent

APPEARANCE:

Ms. Anandalakshmi Ganeshram, Authorized Representative for the Appellant
Shri M. Kannan, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER No.41402/2024

DATE OF HEARING: 05.11.2024
DATE OF DECISION: 05.11.2024

Per : Shri Vasa Seshagiri Rao

Heard Ld. AR. 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 which is amended vide Instruction dated 06.08.2024.

2. 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)