

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

REGIONAL BENCH – COURT NO. III

**Customs Appeal Nos. 40347,40348,40350-40354 of 2020**

(Arising out of Order-in-Appeal Seaport C.Cus. II No.601-607/2020 dt. 17.03.2020 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 021)

**The Commissioner of Customs**

**:Appellant**

Commissionerate-II  
Custom House,  
No.60 Rajaji Salai,  
Chennai 600 001.

**VERSUS**

**M/s. KDS Overseas**

**: Respondent**

F230, 2<sup>nd</sup> Floor,  
New Rajinder Nagar  
New Delhi 110 060.

**APPEARANCE:**

Shri Sanjay Kakkar, Authorized Representative for the Appellant  
None for the Respondent

**CORAM:**

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

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

**FINAL ORDER Nos.41429-41435/2024**

DATE OF HEARING: 08.11.2024  
DATE OF DECISION: 08.11.2024

**Per : Shri Vasa Seshagiri Rao**

Heard Ld. AR. 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 appeals of the department are not maintainable and as such, the appeals are dismissed on monetary grounds.

(Order dictated and pronounced in open court)

sd/-  
**(VASA SESHAGIRI RAO)**  
MEMBER (TECHNICAL)

sd/-  
**(P. DINESHA)**  
MEMBER (JUDICIAL)