

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

REGIONAL BENCH - COURT No.III

Customs Miscellaneous Application No.40889 (EH) of 2024
(on behalf of Appellant)
in

Customs Appeal No. 72 of 2004

(Arising out of Order-in-Appeal No. 25/2023, dated 12.12.2023 passed by the
Commissioner of Customs & Central Excise, (Appeals I), No.1, Williams Road,
Cantonment, Tiruchirappalli)

Commissioner of Customs
Tuticorin Commissionerate
Customs House, Near Harbour Estate
Tuticorin 628 004
Tamilnadu

...Appellant

VERSUS

M/s. Deepa Sons
14/209, Sardar Nagar 4
Sion-Koliwada, Mumbai 400 037
Maharashtra

...Respondent

APPEARANCE:

Mr. Anoop Singh, Authorised Representative for the Appellant
Ms. R. Alankrutha, Advocate for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

Final Order No.40084/2025

DATE OF HEARING / DECISION : 08.01.2025

ORDER: Per Mr. P. Dinesha

Ld. Advocate (Ms.R.Alankrutha) requests for
adjournment. It is pointed out by Shri Anoop Singh, Ld. Joint
Commissioner that the Appeal pertains to Year 2003, the
disputed demand in this Revenue's appeal is only Rs.2.2 lakhs.

In view of the above, we allow the early hearing application filed by the Respondent.

With the consent of both parties, we take up the Appeal for hearing today, since the department appeal would not survive in view of the National Litigation Policy in terms of instructions issued vide F.No.390/Misc./163/2010-JC by CBIC dated 17.08.2011 which is amended vide Instruction dated 06.08.2024. Accordingly, we dismiss the Revenue's appeal.

(order dictated and pronounced in the open court)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER JUDICIAL)

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