

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

REGIONAL BENCH - COURT No. III

Customs Appeal No. 41638 of 2016

(Arising out of Order-in-Appeal C.Cus. I No.207/2016 dated 31.03.2016 passed by
Commissioner of Customs (Appeals-I), No.60, Rajaji Salai, Custom House,
Chennai 600 001)

Commissioner of Customs, (Chennai VII)

New Custom House,
Air Cargo Complex, Meenambakkam,
Chennai 600 027.

..... Appellant

VERSUS

M/s. Bhavya Gold

1066, R.G. Street,
Coimbatore 641 001.

.... Respondent

APPEARANCE:

For the Appellant : Smt. Anandalakshmi Ganeshram, Authorised Representative
For the Respondent: Ms. Swetha R.S., Advocate

CORAM:

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

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

FINAL ORDER No.40866/2025

DATE OF HEARING: 29.08.2025
DATE OF DECISION: 29.08.2025

Per Shri P. Dinesha

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 department's appeal is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P.DINESHA)
Member (Judicial)