

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

REGIONAL BENCH - COURT No. III

**Customs Appeal No. 40278 of 2016**  
[with C/Cross/40879/2016 (by respondent-assessee)]

(Arising out of Order-in-Appeal C. Cus. II No. 835 to 856 / 2015 dated 03.09.2015 passed by Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai 600 001)

**Commissioner of Customs,**  
Commissionerate-II,  
Custom House, No.60, Rajaji Salai,  
Chennai – 600 001.

**..... Appellant**

**VERSUS**

**M/s.ARS Metals Pvt. Ltd.**  
B-1/S, SIPCOT Industrial Complex,  
Gummidipoondi 601 211.

**.... Respondent**

**APPEARANCE:**

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

**CORAM:**

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

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

**FINAL ORDER No.41320/2025**

DATE OF HEARING: 13.11.2025  
DATE OF DECISION: 13.11.2025

**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. Cross Objections filed by Respondent-Assessee stands disposed of.

(Order dictated and pronounced in open court)

sd/-

**(VASA SESHAGIRI RAO)**  
Member (Technical)

sd/-

**(P.DINESHA)**  
Member (Judicial)