

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.42372 of 2015

[with C/Cross/40435/2016(by Respondent-Assessee)]

(Arising out of Order-in-Appeal No. C. Cus. II No. 644-678/2015 dated 30.06.2015 passed
by Commissioner of Customs(Appeals-II), Chennai)

Commissioner of Customs,
Chennai Commissionerate-II,
Custom House, Chennai-600 001.

..... Appellant

VERSUS

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

.... Respondent

APPEARANCE:

Ms. Anandalakshmi Ganeshram, Authorised Representative for the Appellant
Shri S. Venkatachalam, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER No.41427/2025

DATE OF HEARING: 04.12.2025

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Per Bench

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)