

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

REGIONAL BENCH – COURT NO. III

Customs Appeal Nos. 41660 to 41662 of 2014

(Arising out of Order-in-Original No. 232/2014-AIR dated 28.03.2014 passed by Commissioner of Customs (Airport & Air Cargo), New Custom House, Meenambakkam, Chennai – 600 027)

Commissioner of Customs

Chennai Airport & Air Cargo Commissionerate,
New Custom House,
Meenambakkam,
Chennai – 600 027.

...Appellant

Versus

1. Mr. K. Ramlal Jain

No. 27, Aghunaikulu Street,
Chennai – 600 001.

2. Mr. Sandeep Lalwani

M/s. Antoine & Becouerel Organic Chemical Co.,
No. 10, Vaithyanathan Mudali Street,
Chennai – 600 001.

...Respondents

3. M/s. DHL Logistics Pvt. Ltd.

1st Floor, Block 2&3,
Temple Steps, 184-187,
Anna Salai, Little Mount,
Saidapet,
Chennai – 600 015.

APPEARANCE:

For the Appellant : Ms. Rajini Menon, Authorised Representative

For the Respondents : Mr. N. Balaji, Advocate

CORAM:

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

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

FINAL ORDER Nos. 40175-40177 / 2026

DATE OF HEARING/ DECISION: 03.02.2026

Order: - Per Bench

The disputed demand in the above appeals filed by the Revenue are 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.

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)

MK