

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

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 40290 of 2017

(Arising out of Orders-in-Appeal C.Cus.-II No. 917/2016 dated 14.10.2016 passed by Commissioner of Customs (Appeals-II), No. 60, Rajaji Salai, Custom House, Chennai – 600 001)

Commissioner of Customs

Chennai II Commissionerate,
No. 60, Custom House,
Rajaji Salai,
Chennai – 600 001.

...Appellant

Versus

M/s. I. G. International Pvt. Ltd.

G191, APMC Wholesale Fruit Market,
Sector 19, Vashi,
Navi,
Mumbai – 400 076.

...Respondent

APPEARANCE:

For the Appellant : Mr. Vineet Goyal, Authorised Representative

For the Respondent : Mr. Mohamed Unaisullah Musin, Advocate

CORAM:

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

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No. 40480 / 2026

DATE OF HEARING/ DECISION: 09.04.2026

Per: Mr. Ajayan T.V.

The Ld. AR Mr. Vineet Goyal has intimated that 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.

In view of the above, the appeal of the Department is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

Sd/-
(AJAYAN T.V.)
MEMBER (JUDICIAL)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

MK