

**IN THE CUSPTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL
BENCH NEW DELHI, COURT NO.1**

Date of Hearing/Decision:03.11.2016

Custom Appeal No.C/53292/2014-EX(DB)

[(Arising out of Order-in-Appeal No.CC(A)/CUS/D-I/I&G/351/2014 dated 18.03.2014 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi)]

CC New Delhi

...Appellants

Vs.

M/s. Shivani Dent

...Respondent

Appearance:

Dr. S.K Sheonan, DR for the appellant – Revenue
Sh. Piyush Kumar, Advocate – assessee

Coram: Hon'ble Shri S.K. Mohanty, Member (Judicial)
Hon'ble Shri Ashok K. Arya, Member (Technical)

F.O. No. 56426 /2016

Per S.K. Mohanty:

This appeal is directed against the impugned dated 25.02.2014 passed by the Commissioner of Customs, (Appeals), New Delhi.

2. As per C.B.E.C. Instructions No.390/ Misc./ 163/ 2010-JC. dated 17.12.2015 and 01/01/2016, the appeal is not maintainable due to the monetary limit.
3. In the result, the Department's appeal is dismissed.

[Order dictated and pronounced in open court]

(S.K. Mohanty)
Member (Judicial)

(Ashok K. Arya)
Member(Technical)

Sakshi