

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

Customs Appeal No. 451 of 2009

[Arising out of Order-in- Appeal No. 01 / 2009 dated 18.03.2009
passed by the Commissioner of Customs (Prev), Jodhpur]
Uttarakhand]

**Commissioner of Customs
Jodhpur**

Appellant

Vs.

M/s. Bharat Marketing

Respondent

Appearance:

**Shri P Juneja, AR for the Appellants
None for the Respondent**

CORAM:

**Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Date of Hearing/ Decision: 26.3.2018

FINAL ORDER NO. 51105 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed by the department against the order-in-original No. 01/2009 dated 18.3.2009. The sole grievance of the department is that Commissioner has imposed a levy of penalty of Rs.3 lakh only, it has to be Rs.5,82,918/-, so the difference is only

Rs.2,82,918/-. It may be mentioned that as per the circular dated 17.12.15 and as per the National Policy of Litigation, the department is not suppose to file any appeal where the demand is less than Rs.10 lakh .

2. However, the main appeal filed by the appellant has already been disposed of in the year 2014.

3. In view of the above, the appeal filed by the department is dismissed *in limine*.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

ss

(Justice (Dr.) Satish Chandra)
President