CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Division Bench
Court – I

APPEAL No. C/226/2009
(Arising out of Order-in-Appeal No. 74/2008 (H-II) Cus, dated 16.12.2008 passed by CCCE&ST (Appeals-II) Hyderabad)

CCCE&ST, Hyderabad-II .. APPELLANT

Vs.

BIG APPLE COMPUTERS .. RESPONDENT

Appearance
Smt. B.V. Siva Naga Kumari, Commissioner/AR for the Appellant.

Shri T. Jagapathi Rao, Advocate for the Respondent.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 22.10.2018
Date of Decision: 22.10.2018

FINAL ORDER No. A/31378/2018

[Order per: Mr. M.V. Ravindran]

1. This appeal is filed by Revenue against Order-in-Appeal No. 74/2008 (H-II) Cus, dated 16.12.2008.

2. After hearing both sides, we find that the issue is regarding classification of the goods imported and benefit of notification. The entire value of the consignment imported is Rs. 78,000/- that even if demands are confirmed, the show cause notice does not demand any customs duty. The redemption fine imposed by the adjudicating authority and upheld by first appellate authority is Rs. 15,600/- and penalty Rs. 5,000/-.

3. In our view, this appeal needs to be dismissed as covered by new litigation policy of Government of India, which states appeals are not to be contested if they have revenue impact of less than Rs. 10.00 lakhs.

4. Appeal stands dismissed.

(Dictated and pronounced in open Court)

(P.VENKATA SUBBA RAO) MEMBER (TECHNICAL)	(M.V. RAVINDRAN) MEMBER (JUDICIAL)

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