

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court – I

**Application No. C/MISC/30352/2024
in Customs Appeal No. 2585 of 2012**

(Arising out of Order-in-Appeal No. 44/2012 (V) CH dt.28.06.2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam)

**Commissioner of Customs
Visakhapatnam-Cus**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Appellant

VERSUS

Bhushan Steel Ltd

Integrated Steel Plant, Narenderpur, PO Kushu Panga,
Via Meramandali, Dist Dhenkanal – 799 121

.....Respondent

Appearance

Shri A. Rangadham, AR for the Appellant.

None for the Respondent.

Coram:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30366/2024

Date of Hearing: 30.08.2024

Date of Decision: 30.08.2024

[Order per: BENCH]

No one has appeared on behalf of the Respondent.

2. Perused the appeal papers with the help of Learned AR.

3. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. The Board's Instruction under F.No.390/Misc./30/2023-JC dated 02.11.2023 has specified the monetary limits. It has been notified that the Department shall not file Appeal before

(2)

the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the Open Court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Veda