

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

**Appeal No. C/40806/2017
and C/CO/40444/2017**

**Arising out of Order-in-Appeal C.Cus.II No.1143/2016, Dated: 01.12.2016
Passed by the Commissioner of Customs (Appeals-II), Chennai**

**Date of Hearing: 15.02.2019
Date of Decision: 15.02.2019**

**COMMISSIONER OF CUSTOMS (SEA)
CHENNAI - IV**

Vs

M/s SAM GYPSOM PVT LTD

**Appellant Rep by: Shri L Nandakumar, AC (AR)
Respondent Rep by: Shri G Shanmugham, Adv.**

CORAM: Sulekha Beevi C S, Member (J)

**Cus - The amount involved in appeal filed by department is only Rs.62,142/-
- As such, in view of the Government Litigation Policy and consequent to
Board's Circular **F.No.390/Misc./116/2017-JC**, fixing the monetary limit for
filing the appeal before the Tribunal by the Revenue at Rs.20,00,000/-, the
appeal filed by the department is dismissed: CESTAT**

Appeal dismissed

FINAL ORDER NO. 40494/2019

Per: Sulekha Beevi:

**The amount involved in the appeal filed by the department is only
Rs.62,142/-. As such, in view of the Government Litigation Policy and
consequent to Board's Circular **F.No.390/Misc./116/2017-JC**, dated
11.07.2018 fixing the monetary limit for filing the appeal before the
Tribunal by the Revenue at Rs.20,00,000/- (Rupees Twenty Lakhs only),
the appeal filed by the department is dismissed.**

Cross objection also gets disposed of accordingly.