



CMA(MD)No.523 of 2020

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 09.11.2022

CORAM

**THE HON'BLE MR JUSTICE M.S.RAMESH**  
**AND**  
**THE HON'BLE MR JUSTICE N. ANAND VENKATESH**

C.M.A.(MD)No.523 of 2020

The Commissioner of Customs  
Customs House,  
New Harbour Estate,  
Tuticorin-628 004.

... Appellant

Vs.

M/s.Balaji Designs,  
No.11/15, A.V.P Layout  
6<sup>th</sup> Street, Gandhi Nagar(P.O)  
Tripur-641 603

...Respondent

PRAYER: Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, 1962, against the Common Final Order No.42551/17 dated 30.10.2017 passed by the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench, Chennai.

For Appellant : Mr.N.Dilipkumar  
assisted by Mr.K.Prabhu  
For Respondent : No appearance



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## **JUDGMENT**

**(Judgment of the Court was delivered by N.ANAND VENKATESH,J.)**

The learned counsel appearing on behalf of the Department brought to our notice the Circular dated 17.12.2015 in F.No.390/Misc./163/2010.JC, whereby the monetary limit for the appeal pending before the High Courts has been fixed at Rs.15 lakhs and that all the appeals below this monetary limit, there is a direction not to file any appeal.

2.The learned Standing Counsel appearing on behalf of the Department submitted that by virtue of the above Circular, this appeal can be closed and accordingly, the same stands closed. No costs. Consequently, connected miscellaneous petition is closed.

**(M.S.R.,J.) (N.A.V.,J.)**  
**09.11.2022**

Index : Yes/No  
Internet : Yes  
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**To:**

- 1.The Commissioner of Customs  
Customs House,  
New Harbour Estate,  
Tuticorin-628 004.
- 2.The Section Officer,  
VR Section,  
Madurai Bench of Madras  
High Court,  
Madurai.



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**M.S.RAMESH,J.**

and

**N. ANAND VENKATESH,J.**

Ns

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