

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10896 OF 2022

[Arising out of OIA-MUN-CUSTM-000-APP-452-22-23 dated 30/06/2022 passed by
Commissioner of CUSTOMS-AHMEDABAD]

COMMISSIONER OF CUSTOMS-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch,
Gujarat-370421

Appellant

Vs.

TIRUPATI OVERSEAS

Plot No 52, IPS Industrial Area Ghaziabad,
Ghaziabad,
Utter Pradesh

Respondent

Appearance:

Present for the Appellant : Shri Satyapal Singh Vikal, Assistant
Commissioner (AR)

Present for the Respondent: Shri Vikas Mehta, Consultant

CORAM:

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Date of Hearing/Decision : **15/02/2024**

FINAL ORDER NO. 10445 /2024

RAJU

This revenue has filed appeal against the order of Commissioner (Appeal) setting aside the confiscation of goods and also non-imposition of redemption fine. Since, there is no question of duty involved, the appeal would be hit by the Litigation Policy of the Government of India. Consequently, the appeal is dismissed under the Litigation Policy.

(Dictated & Pronounced in the open Court)

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**