CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20989 of 2017

(Arising out of Order-in-Appeal No.69 to 72/2017 dated 15.03.2017 passed by the Commissioner of Customs(Appeals), Bangalore)

Commissioner of Customs,
New Customs House,
Panambur,
Mangaluru.

Appellant(s)

VERSUS

M/s. Mohiudeen Saw Mills,
Thumbay,
Mangaluru – 574 170.

Respondent(s)

WITH

i. Customs Appeal No. 20990 of 2017 (Commissioner of Customs Vs. Mohiudeen Saw Mills)

ii. Customs Appeal No. 20991 of 2017 (Commissioner of Customs Vs. Mohiudeen Saw Mills)

iii. Customs Appeal No. 20992 of 2017 (Commissioner of Customs Vs. Mohiudeen Saw Mills)

(Arising out of Order-in-Appeal No.69 to 72/2017 dated 15.03.2017 passed by the Commissioner of Customs(Appeals), Bangalore)

APPEARANCE:

Mr. Maneesh Akhoury, Asst. Commissioner(AR) for the appellant

Ms. Rukmani Menon, Advocate for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS R BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20669-20672 /2024

DATE OF HEARING: 22.08.2024
DATE OF DECISION: 22.08.2024

PER : DR. D.M. MISRA

The Revenue has filed the present appeal challenging the Order-in-Appeal No.69 to 72/2017 dated 15.03.2017 passed by the Commissioner of Customs(Appeals), Bangalore)

2. After hearing both sides for some time, we find that the total amount involved in the present appeals filed by the Revenue is around Rs.1.49 lakhs and not covered under the exclusion clause of the Litigation Policy Circular/Instruction F.No.390/Misc./30/2023-JC dated 02.11.2023 issued by the Central Board of Indirect Taxes & Customs. Without entering into the merits of the case, the Revenue's appeals are dismissed in view of the above Circular dated 02.11.2023.

(Order dictated in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja…