

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

REGIONAL BENCH - COURT NO. 1

CUSTOMS MISC. APPL. NO. 20112 OF 2025

In

CUSTOMS APPEAL NO. 22023 OF 2018

(Arising out of Order-in-Appeal No. 1043-1044/2017 dated
28.12.2017 passed by the Commissioner of Customs (Appeals),
Bengaluru)

**Commissioner of Customs
Mangalore**

New Custom House
Panambur
Mangalore – 575 010

Appellant(s)

VERSUS

M/s. SLN Coffee Pvt. Ltd.

P.B. No.47, KIADB Industrial Area
Kudlur, Kushalnagar

Respondent(s)

APPEARANCE:

Shri K.A. Jathin, Deputy Commissioner (AR) for the Revenue
None appeared for the Assesse

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 20427 /2025

DATE OF HEARING: 14.03.2025

DATE OF DECISION: 14.03.2025

PER : PULLELA NAGESWARA RAO

Revenue has filed this miscellaneous application seeking
withdrawal of the appeal under Litigation Policy vide Circular F.
No. 390/Misc./30/2023-JC dated 02.11.2023.

2. Heard the learned AR for the Revenue and perused the
records.

3. On perusal of the records, we find that the amount involved in the present appeal is below monetary limit and as per the CBEC Instruction F. No. 390/Misc./30/2023-JC dated 02.11.2023, this appeal shall not be filed before the Tribunal. In view of the Litigation Policy, we dismiss the appeal without going into the merits of the case.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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