

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

REGIONAL BENCH - COURT NO. 1

**Customs Misc. Appl. No. 20117 of 2025 in Customs
Appeal No. 20068 of 2023**

[Arising out of Orders-in-Appeal No. 1720 to 1722/2022 dated
27.09.2022 passed by the Commissioner of Customs (Appeals),
Bengaluru]

**Commissioner of Customs
Mangalore**

New Customs House
Panambur
Mangalore - 575 010

.....Appellant(s)

-VERSUS-

**M/s. Synthetic Packers Private
Limited**

#262-263, IV Phase
Peenya Industrial Area
Bangalore - 560 058

.....Respondent(s)

With

**Customs Misc. Appl. No. 20118 of 2025 in Customs
Appeal No. 20069 of 2023**

[Arising out of Orders-in-Appeal No. 1720 to 1722/2022 dated
27.09.2022 passed by the Commissioner of Customs (Appeals),
Bengaluru]

**Commissioner of Customs
Mangalore**

New Customs House
Panambur
Mangalore - 575 010

.....Appellant(s)

-VERSUS-

**M/s. Synthetic Packers Private
Limited**

#262-263, IV Phase
Peenya Industrial Area
Bangalore - 560 058

.....Respondent(s)

And

**Customs Misc. Appl. No. 20119 of 2025 in Customs
Appeal No. 20070 of 2023**

[Arising out of Orders-in-Appeal No. 1720 to 1722/2022 dated
27.09.2022 passed by the Commissioner of Customs (Appeals),
Bengaluru]

**Commissioner of Customs
Mangalore**

New Customs House
Panambur
Mangalore - 575 010

.....Appellant(s)

-VERSUS-

**M/s. Synthetic Packers Private
Limited**

#262-263, IV Phase
Peenya Industrial Area
Bangalore - 560 058

.....Respondent(s)

APPEARANCE:

Ms. Money Jain, Joint Commissioner (AR) for the Appellant
Mr. Ganesh S., Advocate for the Respondent

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

Final Order Nos. 20541 - 20543 /2025

DATE OF HEARING: 25.04.2025
DATE OF DECISION: 25.04.2025

PER : D.M. MISRA

These miscellaneous applications have been filed by the Revenue seeking withdrawal of the appeals.

2. After hearing both sides, we find that the amount involved is around Rs. 14.71 lakhs in each appeal. Further, we find that recently, the Central Board of Indirect Taxes & Customs has issued Instruction No. CBIC-160390/20/2024-JC-CBEC dated 06.08.2024 fixing the monetary limit of Rs.60 lakhs for filing appeal by Department before CESTAT and instructed the field formations to withdraw the appeals which fall within the above monetary limit of Rs. 60 lakhs. In view of the

above, the miscellaneous applications are allowed.
Consequently, the appeals are dismissed as withdrawn.

(Order dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Iss/Gm