

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 20952 of 2016  
Customs Cross Objection No. 20800 of 2016**

(Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-401/2015-16 dated 18.03.2016 passed by the Commissioner of Customs (Appeals), Cochin.)

**Commissioner of Customs,**  
Customs House,  
Cochin - 9.

Appellant(s)

*VERSUS*

**Shri Prashanth Mehta,**  
No. 4, Batavia Chambers, Kumara Krupa  
Road, Kumara Park,  
Bangalore - 560 001.

Respondent(s)

**With**

**Customs Appeal No. 20953 of 2016  
Customs Cross Objection No. 20801 of 2016**

(Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-412/2015-16 dated 30.03.2016 passed by the Commissioner of Customs (Appeals), Cochin.)

**Commissioner of Customs,**  
Customs House,  
Cochin - 9.

Appellant(s)

*VERSUS*

**Shri Biju Abraham,**  
Kulapurathu House, Malam P.O.,  
Kottayam - 686 019.

Respondent(s)

**APPEARANCE:**

Mr. Vikalp Jain, Superintendent (AR) for the Appellant

None for the Respondent

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

**Final Order No. 21918 - 21919 /2025**

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

**PER : DR. D.M. MISRA**

These two appeals are filed by the Revenue against the impugned order which set aside the penalty of Rs.5.00 lakhs and R.1.00 lakhs imposed on the respondents respectively. Thus, the appeals are filed by the Revenue are fairly covered by the Litigation Policy Circular F.No.390/Misc/30/2023-JC dated 02.11.2023, wherein threshold limit of Rs.50.00 lakhs has been prescribed by the Central Board of Indirect Taxes & Customs. Consequently, Revenue's appeals are dismissed. Cross-objections filed by the respondents also get disposed off.

(Order dictated and pronounced in Open Court.)

**(D.M. MISRA)  
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)  
MEMBER (TECHNICAL)**

Gb/Raja....