

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 20571 of 2022  
Customs Cross Objection No. 20286 of 2022**

[Arising out of Order-in-Appeal No. 695/2022 dated 09.03.2022 passed by the  
Commissioner of Customs (Appeals), Bangalore]

**Commissioner of Customs  
Airport & Air Cargo Complex  
Bangalore**

Air India SATS Airfreight Terminal  
Kempegowda International Airport  
Devanahalli, Bangalore – 560 300

**Appellant(s)**

**VERSUS**

**KDDL Ltd.**

Plot No. 03, Sector III  
Parwanoo  
Himachal Pradesh – 173 220

**Respondent(s)**

**APPEARANCE:**

Mr. M. Sreekanth, Assistant Commissioner (AR) for the Appellant  
Mr. Nagaraj G.E., Advocate for the Respondent

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

**Final Order No. 22111 /2025**

DATE OF HEARING: 26.11.2025  
DATE OF DECISION: 26.11.2025

**PER: D.M. MISRA**

Revenue has filed this appeal against the Order-in-Appeal No. 695/2022 dated 09.03.2022 passed by the Commissioner of Customs (Appeals), Bangalore.

2. After hearing both sides for some time, we find that the amount involved in the present appeal is around Rs. 52 lakhs. 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 the appeal by the 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 In view of the above, the appeal is dismissed as withdrawn. Cross-objection filed by the respondent also gets disposed of.

(Operative portion of the order was pronounced in  
open court on conclusion of hearing)

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

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

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