

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20654 of 2022

(Arising out of Order-in-Appeal No.1569/2022 dated 31.05.2022
passed by the Commissioner of Customs (Appeals), Bangalore)

**Commissioner of Customs,
Bangalore Customs,**
C.R. Building, Queens Road,
PB No.5400, Bengaluru-560 001.

Appellant(s)

VERSUS

M/s. 3M India Pvt. Ltd.
60/16, Huskur Road, Electronic City,
Bangalore-560 100.

Respondent(s)

APPEARANCE:

Ms. Shradha Rajgiri, Advocate for the Appellant.

Mr. Maneesh Akhouri, Asst. Commissioner (AR) for the Respondent.

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

FINAL ORDER NO. 20490 /2026

DATE OF HEARING: **10.04.2026**

DATE OF DECISION: **10.04.2026**

PER: D.M. MISRA

Revenue has filed this appeal against the impugned Order-in-Appeal No.1569/2022 dated 31.05.2022 passed by the Commissioner (A) wherein the Commissioner (A) allowed the appeal of the respondent-assessee.

2. Heard both sides.

3. On perusal of the records, we find that the amount involved in the present appeal is below the monetary limit prescribed for litigation before the CESTAT in terms of Board's Instruction F.No.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 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)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv