

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 60683 of 2019**

[All arising out of Order-in-Appeal No. CC(A)CUS/D-II/ICD-PPG/Piyala/3899-3901/2018-19 dated 26.03.2019 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi]

**Commissioner of Customs,  
ICD Patparganj**  
ICD Patparganj, Delhi - 110096  
and other ICDs

**.....Appellant**

*VERSUS*

**M/s Vsm Impex Pvt Ltd**  
2944 4<sup>th</sup> Floor Gali No. 3  
Chaunamandi paharganj, Near Banke Bihari Mandir,  
New Delhi 110055

**.....Respondent**

**APPEARANCE:**

Mr. Anurag Kumar, Authorized Representative for the Appellant  
Mr. R.K. Hasija and Shri Shivang Puri, Advocates for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)  
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 61749/2025**

DATE OF HEARING: 11.12.2025  
DATE OF DECISION: 11.12.2025

**S. S. GARG:**

Heard both the sides.

2. The amount of duty involved in the each of the appeals is below of the threshold limit prescribed in circular F.No.390/Misc/30/2023-JC dated 02.11.2023 issued by the CBIC wherein it is provided that if

the duty amount involved is less than Rs.50 lakhs, then no appeal shall be filed before the CESTAT, and if already filed, the same will be withdrawn by the department. In view of this, we dismiss the present appeal of the Revenue under Litigation Policy without going into the merits of the case.

(Dictated and pronounced in the open court)

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**

Kailash