

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

REGIONAL BENCH - COURT No. I

**Customs Miscellaneous Application No.40807 of 2025
in**

Customs Appeal No.41296 of 2016

(Arising out of Oder-in-Appeal No.C.Cus.II No.285/2016, dated 23.03.2016 passed
by Commissioner of Customs (Appeals-II) Chennai)

Commissioner of Customs

Chennai II Import Commissionerate,
No.60, Rajaji Salai,
Customs House, Chennai

....Appellant

VERSUS

Enrich Enterprises

33/7 Coral Merchant Street
Mannady, Chennai 600 001

.... Respondent

APPEARANCE:

Ms. Anandalakshmi Ganeshram, Authorised Representative for the Appellant
None for the Respondent

CORAM:

HON'BLE MR.M. AJIT KUMAR, MEMBER (TECHNICAL)

HON'BLE MR. AJAYAN T.V., MEMBER(JUDICIAL)

FINAL ORDER No. 40854/2025

DATE OF HEARING :22.08.2025

DATE OF DECISION: 22.08.2025

Per M. Ajit Kumar

Miscellaneous application has been filed by the department for
withdrawal of the appeal.

2. None for the Respondent.

3. The Ld. AR has stated that they are withdrawing the case on the following grounds.

(i). As per instruction in F.No.390/Misc./30/2023-JC, dated 2.11.2023 issued by the CBIC (Judicial Cell), since the subject case falls within the threshold limit of Rs.50 lakhs below which an appeal should not be filed in CESTAT.

(ii). Further as per Sl.No.2 of the instructions in F.No.390/Misc./30/2023-JC, dated 2.11.2023, "Adverse judgement relating to the following should be contested irrespective of the amount involved.

Where the constitutional validity of the provisions of an At or Rule is under challenge;

Where Notification/Instruction/Order or Circular has been held illegal or ultra vires;

Classification and refund issues which are of legal and /or recurring nature.

4. The Ld. AR further stated that the subject case falls within the threshold limit of Rs.50 lakhs and the provision of para 2 of the said instructions appears to be not applicable in the present case.

5. In view of the above, the appeal of the Department is not maintainable and as such, the appeal is dismissed on monetary grounds as per the litigation policy of Government.

(Order dictated and pronounced in open court)

(AJAYAN T.V.)
Member (Judicial)

(M. AJIT KUMAR)
Member (Technical)