

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

SINGLE MEMBER BENCH - COURT NO. - I

**Customs Appeal No. 30189 of 2025**(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**Commissioner of Customs  
(Preventive), Vijaywada**55-17-3, C-14,  
Industrial Estate,  
Auto Nagar,  
Vijayawada, Krishna,  
Andhra Pradesh - 520 007.

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**APPELLANT***VERSUS***Shri Amarthaluru Venkata Sumanth**S/o Shri A V Suresh Babu,  
3-1-75, Near Two Town Police Station,  
Nawabpet, Nellore,  
Andhra Pradesh - 524 001.

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**RESPONDENT****WITH****Customs Appeal No. 30191 of 2025**(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**Commissioner of Customs  
(Preventive), Vijaywada**Industrial Estate,  
Auto Nagar,  
Vijayawada,  
Andhra Pradesh - 520 007.

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**APPELLANT***VERSUS***Shri Atul Jain**S/o Shri Babulal Jain,  
254, Achari Street,  
Near Head Post Office,  
Nellore,  
Andhra Pradesh - 524 001.

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**RESPONDENT****WITH****Customs Appeal No. 30192 of 2025**(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**Commissioner of Customs  
(Preventive), Vijaywada**Industrial Estate,  
Auto Nagar,  
Vijayawada,  
Andhra Pradesh - 520 007.

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**APPELLANT***VERSUS*

**Shri Mahaveer Jain**

S/o Shri Suresh Kumar,  
16-170, Jeevat Mansion,  
Tipparraju Vari Street,  
Nellore,  
Andhra Pradesh – 524 001.

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**RESPONDENT****WITH****Customs Appeal No. 30194 of 2025**

(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

**Commissioner of Customs  
(Preventive), Vijaywada**

Industrial Estate,  
Auto Nagar,  
Vijayawada,  
Andhra Pradesh – 520 007.

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**APPELLANT***VERSUS***Shri Mishrimalji Jain**

S/o Shri Ramachandraji,  
13-359, Achari Street,  
Opp A.C. Complex,  
Nellore,  
Andhra Pradesh – 524 001.

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**RESPONDENT****WITH****Customs Appeal No. 30195 of 2025**

(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

**Commissioner of Customs  
(Preventive), Vijaywada**

Industrial Estate,  
Auto Nagar,  
Vijayawada,  
Andhra Pradesh - 520 007.

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**APPELLANT***VERSUS***Shri Mauraisetty Narasimha Rao**

S/o Shri M. Narasimhulu,  
4-2-320, 1<sup>st</sup> Floor,  
Usamansaheb Peta,  
Opp Krishnamandiram,  
Nellore,  
Andhra Pradesh – 524 001.

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**RESPONDENT****AND****Customs Appeal No. 30196 of 2025**

(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-033 to 038-2024-25 dated  
13.11.2024 passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

**Commissioner of Customs  
(Preventive), Vijaywada**

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**APPELLANT**

Industrial Estate,  
Auto Nagar,  
Vijayawada,  
Andhra Pradesh - 520 007.

VERSUS

**Shri Neelisetty Somanath Dheeraj**

S/o Shri N.M. Syamala Moorthy,  
3-1-75, Near Tow Town Police Station,  
Nawabpet, Nellore,  
Andhra Pradesh - 524 001.

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**RESPONDENT**

**APPEARANCE:**

Shri Srinivas Chaturvedula for the Appellant.

Shri A. Rangadham, Authorized Representative for the Respondent.

**FINAL ORDER No. A/30478-30482/2025**

Date of Hearing: 14.11.2025

Date of Decision: 14.11.2025

Learned Counsel for the respondents submitted preliminary objection that expect Appeal No. C/30189/2025 other appeals are not maintainable on monetary ground.

2. Learned Counsel for the respondents submitted that there is a monetary limit for filing to the appeal before CESTAT. No appeal be filed before CESTAT in which amount is not involved up to 50 lakhs. Learned Counsel for the respondents cited circular F. No. 390/Misc/30/2023-JC dated 02.11.2023 in which the Central Board of Indirect Taxes and Customs(CBIC) fix the monetary limit below which shall not be filed in the CESTAT, which is up to 50 lakhs. Learned Counsel for the respondents also cited Board instructions F. No. 390/Misc/163/2010-JC dated 26.12.2024 and submitted that "where the adjudicating / appellant authority disposes of more than one appeal in a common order which is sought to be challenged. Such order, generally involve cases of more than one parties, some of which fall below the monetary limit fixed for filing appeal in the forum of appeal". Learned Counsel for the respondents also submitted that by this circular board is

clarified that the every appeal could be a case and referred para 04 of this instruction.

3. Learned Counsel for the respondents relied on Hon'ble Allahabad High Court decision in the case of The Commissioner of Customs Vs Disha Tulsiani, Ashok Kumar Tahlani, Disha Tulsiani, Nirmal Tulsiani [2024 (3) TMI 1058-Allahabad High Court] and Hon'ble Supreme Court decision in the case of Commissioner of Customs (Imports) Mumbai Vs Novateur Electrical Digital Systems Pvt Ltd., [2025 (2) TMI 149 – SC Order].

4. Whereas Learned Representative of Department submits that there is only one Show Cause Notice against the all appellant's and all appeals decided by Learned Commissioner (Appeals) by consolidated order. Therefore, it is not barred to file appeal against all appellant's inspite of below monetary limits of 50 lakhs.

5. Heard Learned Counsel for the appellant Shri Srinivas Chaturvedula and Learned Representative of Department Shri A. Rangadham and perused the records with their submissions.

6. Department files these appeals in which value of the goods and penalty has mentioned as thus:

<b>S. No.</b>	<b>Appeal No</b>	<b>Name of the Appellant</b>	<b>Qty of goods confiscate (gms)</b>	<b>Value of goods confiscated as per SCN (Rs)</b>	<b>Penalty imposed by the Original Authority</b>
1	C/30189/2025	Amartaluru Venkata Sumanth	2189gms of 24K & 123 gms of 22K gold jewellery	1,12,49,271/- + 6,58,881/-	30,00,000/-
2	C/30191/2025	Atul Jain (M/s Sheeyans Gold)	423 gms of 22K gold jewellery	22,65,909/-	1,50,000/-
3	C/30192/2025	Mahaveer Jain (M/s CV Jewellers)	321 gms of 22K gold jewellery	17,19,520/-	1,00,000/-
4	C/30194/2025	MMishrimal Jain (M/s RB Gold)	424 gms of 22K gold jewellery	22,71,266/-	1,50,000/-
5	C/30195/2025	Marisetty Narasimha Rao	344 gms of 24K gold	17,71,256/-	1,00,000/-

6	C/30196/2025	Neelisetty Somnath Dheeraj	204 gms of 24K gold	10,48,356/-	60,000/-
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7. As above Sl. No. 02 to 06 i.e. Appeal Nos. C/30191/2025, C/30192/2025, C/30194/2025, C/30195/2025 & C/30196/2025 are below the monetary limit as per instruction of the Central Board of Indirect Taxes and Customs (Board) F. No. 390/Misc/30/2023-JC dated 02.11.2023 appeal shall not be filed in the CESTAT.

8. Learned Representative of Department submits that the one Show Cause Notice against all appellant's. Therefore, every appeal is maintainable before CESTAT in spite of low monetary limit. The board instruction F. No. 390/Misc/163/2010-JC dated 26.12.2014 has clarified these things where the adjudicating / appellant authority disposes of more than one appeal in a common order which is sought to be challenged. Such order, generally involve cases of more than one parties some of which fall below the monetary limit of filing appeal in the forum below. Para 04 of the instructions are more relevant in this regard which is thus:

"The Instructions mentioned above used the word "case". However, the same was not defined. The term "case" needs to be interpreted in the context of National Litigation Policy which aims at reduction of litigation. In respect of a composite order which disposes of more than one appeal / SCN and the Department contemplates filing of appeal, every appeal would be a "case" and should be subjected to the threshold limit prescribed. To illustrate, if the Tribunal passes one Composite order disposing of more than one appeal filed before it, and if the Department being aggrieved is required to file more than one appeal against the said Tribunal order, then each appeal shall be subjected to the monetary limit prescribed.

There is no change in the monetary limits prescribed by the Board".

9. As per above instruction an every appeal would be a case and should be subjected to the threshold. Even, in the Show Cause Notice para no. 30 specifically asked to extent about recovery from them.

10. Hon'ble Allahabad High Court in the case of Commissioner of Customs vs Disha Tulsiani, Ashok Kumar Tahlani, Disha Tulsiani, Nirmal Tulsiani, supra, in which is more relevant for these appeal which is as thus:

"Thus individual dispute in each of the appeals is far below the monetary limit of 1 crore. On the earlier dates, we allowed Learned Counsel for the revenue to file supplementary affidavit to bring on record the revenue effect involved in each of the appeals. While an affidavit has been filed by the revenue on 18.11.2023, it does not bring on record the revenue effect involved in each of the appeals. In fact, in paragraph 6 of the affidavit, it has been stated as below:

"6. That in view of the direction given by the Court vide its orders dated 20.09.2021 and 02.11.2023 the present affidavit is being filed to bring on record the fact that the objection regarding maintainability of the appeal raised by the Respondent on the ground of duty component being less than the amount prescribed by the Board for filing appeals before the Hon'ble High Court has to be turned down in view of the fact that the question of quantification of duty does not arise in the present case as no duty what so ever was demanded / confirmed in the present case".

Clearly despite time granted, no disclosure has been made by the revenue to establish that the revenue implication in each or any of the appeals exceeds the monetary limit of 1 crore.

Since the order passed by the Tribunal is clearly in favour of the assessee and there is no cross appeal filed by revenue, no justification or occasion survives for this Court to allow the revenue the luxury of maintaining the present litigation against its own stated litigation policy.

For the above reason, the present appeal and the connected appeal are dismissed being below monetary limit. No order as to costs".

11. Learned Counsel for the respondent also relied on Supreme Court decision in the case of Commissioner of Customs (Merits) Mumbai Vs Novateur Electrical

Digital Systems pvt Ltd., supra, in which para no. 2 is more relevant for disposal of this objection which is as thus:

“Taking in to consideration the averments made in the application for dismissal of appeal(s) filed by the respondent herein, it appears that the tax effect of the subject matter of the appeals is falling below the threshold contained in CBDT circular providing litigation policy of the Govt. of India i.e. Central Board of Indirect Taxes and Customs (Board), vide its instruction F. No. 390/Misc/30/2023-JC dated 02.11.2023”.

12. In view of the above discussion, Appeal Nos. C/30191/2025, C/30192/2025, C/30194/2025, C/30195/2025 & C/30196/2025, the amount involved being well below the monetary limit of Rs. 50 lakhs and they are not maintainable in law and therefore, these appeals are liable to be dismissed, being below monetary limit. Therefore, Appeal Nos. C/30191/2025, C/30192/2025, C/30194/2025, C/30195/2025 & C/30196/2025 are dismissed being below monetary limit.

13. It is clarified that there will be no presidential value of this order against Appeal No.C/30189/2025.

14. Registry directed to list the appeal C/30189/2025 for hearing in due course.

(Dictated and pronounced in open court)

**(ANGAD PRASAD)**  
**MEMBER (JUDICIAL)**