

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

SINGLE MEMBER BENCH - COURT NO. - I

**Customs Appeal No. 30365 of 2025**

(Arising out of **Order-in-Appeal** No.VJD-CUSTOM-000-APP-272-2024-25 dated 20.03.2025  
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

**Commissioner of Customs  
(Preventive), Vijaywada** .. **APPELLANT**  
55-17-3, C-14,  
Industrial Estate,  
Auto Nagar,  
Vijayawada, NTR,  
Andhra Pradesh - 520 007.

*VERSUS*

**Shri Bharat Kumar C. Jain** .. **RESPONDENT**  
H.No.505, Sudha Nivas,  
Sheri Galli,  
Near Pimple Katta,  
Belegavi,  
Karnataka - 590 001.

**APPEARANCE:**

Shri K. Sreenivasa Reddy, Authorized Representative for the Appellant.  
Shri P.S. Sastry, Consultant for the Respondent.

**CORAM: HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)**

**FINAL ORDER No. A/30536/2025**

Date of Hearing: 28.11.2025

Date of Decision: 05.12.2025

Learned Counsel for the respondent submits that the appeal is not maintainable on monetary grounds no appeal will be filed before the CESTAT in which amount is not involved up to 50 lakhs. Learned Counsel for the respondent cited circular Final Order No. 390/Misc./30/2023-JC dated 02.11.2023 by which the Central Board of Indirect Taxes and Customs (CBIC) fix the monetary limit.

2. There is no duty involved in as much as the order of Commissioner (Appeals) categorically mentions that no duty to be paid at the time redeem the goods on payment of fine. In the present case duty element in dispute is

Nil. Learned Commissioner (Appeals) ordered for facility to redeem the goods on payment of redemption fine of Rs. 4,70,000/- which is much below the monetary limit. Penalty imposed is Rs. 50,000/- which is far below the monetary limit. Even when fine and penalty are clubbed together as prescribed in the clarification the amount works out 5,20,000/- which is not even 10% of the monetary limit.

3. Whereas, Learned AR submit that the notification clearly would not cover cases of smuggling where orders of confiscation and imposition of fine, penalty etc., are provided.

4. Learned AR also argued that cross-objection filed by the respondent is not maintainable being time barred. Learned AR also submits that copy from appeal has been sent to respondent on 23.06.2015 on the date of filing the appeal by e-mail.

5. Learned Counsel for the respondent submits that he has receive notice of appeal on 04.10.2025, as per Section 129A (4) the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within 45 days of the receipt of the notice, a memorandum of cross-objection. Thereby respondent may file cross-objection within 45 days from receiving the notice of appeal. The copy sent by appellant is a different thing from date of receiving the notice.

6. Heard Learned Counsel for the appellant Shri P.S. Sastry and Learned Representative of Department Shri K. Sreenivasa Reddy and perused the records with their submissions.

7. The registry has sent notice to the respondent on 07.08.2025 which was delivered on 19.08.2025 as the consignment / Mo tracking. Respondent

has filed the cross-objection on 13.11.2025 after 84 days, therefore, cross-objection filed by the respondent also beyond time limit, from the date of receiving the notice. Therefore, it is not permissible in law. Sending a copy of the appeal at the time of filing the appeal is a different thing, and sending a notice by the registry is a different thing.

8. The Circular 390/Misc./30/2023-JC dated 02.11.2023 published by Central Board of Indirect Taxes and Customs, New Delhi, Ministry of Finance (Department of Revenue), Government of India as thus.

3. The notification is set out below:

“Subject: Reduction of Government litigation. Providing monetary limits for filing appeals by the Department before CESTAT, High Courts and Supreme Court”

In exercise of the powers conferred by Section 131BA of the Customs Act, 1962 and in partial modification of earlier instruction issued from F. No. 390/Misc./163/2010-JC dated 17.08.2011, the Central Board of Indirect Taxes & Customs (hereinafter referred to as the Board) fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Court and the Supreme Court.

S.No	Appellate Forum	Monetary Limit
1.	Supreme Court	Rs. 2 Crore
2.	High Courts	Rs. 1 Crore
3.	CESTAT	Rs. 50 Lakh

2. Adverse judgments relating to the following should be contested irrespective of the amount involved:

- a) Where the constitutional validity of the provisions of an Act or Rule is under challenge;
- b) Where Notification/ Instruction/ Order or Circular has been held illegal or ultra vires;
- c) Classification and refund issues which are of legal and/ or recurring nature.

3. Withdrawal process in respect of pending cases in above forums, as per the above revised limits, will follow the current practice that is being followed for the withdrawal of cases from the Supreme Court, High Courts and CESTAT”.

Therefore appellant case is not covered under monetary limit as required by past circular.

9. Learned AR relied on Hon’ble Meghalaya High Court decision, The Commissioner of Customs (Preventive) Vs Daleep Kumar Verma & others [2024 (12) TMI 300 – Meghalaya High Court]. Even, in that case total valued 1,59,15,033/- and argued by the respondent in that case that 20% duty had to be paid. So monetary limit was far less than Rs. 1 crore as monetary limit for Hon’ble High Court, it is also important that in the instant case order is not related to absolute confiscation as held by Hon’ble Meghalaya High Court, as well as total value were above from monetary limit, therefore, it is distinguishable.

10. It is also important to cite Hon’ble Supreme Court decision Commissioner of Customs (Merits) Mumbai Vs Novateur Electrical Digital Systems Pvt Ltd., [2025 (2) TMI 149 – SC] in which Hon’ble Supreme Court dismiss the appeal on ground of monetary limit. The relevant para of the judgment 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 Government 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”.

11. In view of the above discussion, appeal filed by the department, the amount involved below monetary limit, and appeal is liable to be dismissed, being below monetary limit. Therefore, appeal is dismissed.

12. Appeal dismissed.

(Pronounced in open court on 05.12.2025 )

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

Shirisha