IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 183 of 2007

(Arising out of Order-in-Appeal No. 25/PAT/CUS/APPEAL/2007 dated 26.04.2007 passed by the Commissioner (Appeals), Customs and Central Excise, Central Revenue Building, Birchand Patel Path, Patna)

Commissioner of Customs **: Appellant**
Central Revenue Building, Birchand Patel Path,
Patna – 800 001 (Bihar)

VERSUS

M/s. Madhu Traders **: Respondent**
D-34, New Grain Mandi, Chandpole,
Jaipur – 302 002 (Rajasthan)

APPEARANCE:

Shri Sourabh Chakravorty, Authorized Representative, for the Appellant

None for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 76487 / 2025

DATE OF HEARING / DECISION: 10.06.2025

ORDER: [PER SHRI ASHOK JINDAL]

On perusal of the case records, we find that the amount involved in the present case is below the monetary limit prescribed for litigation before the CESTAT, as notified by the C.B.I.C. vide Instruction/Circular in *F.No. 390/Misc./30/2023-JC dated 02.11.2023* under the National Litigation Policy fixing the threshold limit for filing appeals before the CESTAT as Rs.50,00,000/- (Rupees Fifty Lakhs only). In view of this, the Department's appeal cannot be entertained.

2. Consequently, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd