IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT No. I

APPEAL No. C/302/10

(Arising out of Order-in-Original No. 174/2009/CAC/SLM dated 10.12.2009 passed by Commissioner of Customs (General), Mumbai-I)

Commissioner of Customs (General), Mumbai **Appellant**

Vs.

Mehta & Mehta **Respondent**

Appearance:

Shri S.R. Nair, E.O. (AR), for appellant
None for respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing: 8.3.2018
Date of Decision: 8.3.2018

ORDER No. A/85476/2018

Per: Ms. Archana Wadhwa

This appeal is filed by the Revenue against Order-in-Original No. 174/2009/CAC/SLM dated 10.12.2009 passed by Commissioner of Customs (General), Mumbai-I).

2. Heard the learned DR. None appeared for the respondent.

3. On perusal of record, we are of the view that since the amount involved is less than Rs.10 lakhs, the appeal can be

disposed of on Government's litigation policy.

4. In partial modification of the Board's Circular F.No.390/Misc./163/2010-JC dated 17.12.2015 though the monetary limits has been enhanced from Rs.5 lakhs to Rs.10 lakhs for filing appeal before this Tribunal. But it is provided that appeal involving the classification and refund of legal and recurring nature was excluded from the litigation policy. The present case does not involve the aforesaid issues therefore the same can be disposed of on monetary limit.

5. Keeping in view the fact that the amount involved is less than Rs.10,00,000/- and as per the litigation policy of the Government vide Board's letter F. No. 390/Misc./163/2010-JC dated 17/08/2011 as amended by Circular dated 17.12.2015, the appeal of the Revenue is dismissed in terms of Government's litigation policy without going into the merits of the case.

(Pronounced in court)

(Raju)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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