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

Appeal No. C/246/10

(Arising out of Order-in-Appeal No. 746(GR-III)/2009 (JNCH) dated 16.12.2009 passed by the Commissioner of Customs (Appeals), Nhava Sheva).

Commissioner of Customs (Import), Nhava Sheva	Appellant

Vs.

M/s Laneesh Floor	Respondent

Appearance:

Shri S.R. Nair, E.O. (AR)	for Appellant

Shri N.D. George, Advocate	for Respondent

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL) **HON'BLE SHRI RAJU, MEMBER (TECHNICAL)**

Date of Hearing: 12.03.2018

Date of Decision: 22.03.2018

ORDER NO. **A/85810/2018**

Per: Ramesh Nair

Though the appeal involved classification, but there is no difference in rate of duty. The whole case was decided only on the basis that the goods imported is restricted goods and the same was required license for import. In the Order-in-Original, no duty is involved, only redemption fine of Rs.1,70,000/- and penalty of Rs.70,000/- was imposed by the adjudicating authority, which was set aside by the Commissioner (Appeals) on an appeal filed by the appellant. Therefore, the present appeal by the Revenue.

2. In these facts and circumstances, we find that the issue is involved of fine and penalty, which is below the threshold limit of Rs.10 lakhs for filing the appeal by the Revenue. As per Litigation Policy vide F.No. 390/Misc./163/2010-JC dated 17.12.2015, Revenue is not supposed to pursue the appeal if the amount involved is less than Rs.10 lakhs. Accordingly, the appeal is dismissed on Govt.'s litigation policy without going into the merit of the case.

(Pronounced in Court on 22.03.2018)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

Sinha