IN THE CUSTOMS, EXCISE AND SERVECE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. IV

APPEAL NO. C/913, 916 & 918/10

(Arising out of Order-in-Original No. CC/MJ/14/2010 ADJ. ACC dated 13.08.2010 passed by the Commissioner of Customs (Import), Mumbai.)

CC (ACC & Import), Mumbai Appellant

Vs.

M/s Sanjay Enterprises Respondent
M/s Shiv Enterprises
M/s Air Sea Trade Link

Appearance:

Ms. P. Vinita Sekhar, Jt. Commissioner (A.R.) for Appellant
Shri A.K. Singh, Advocate for Respondent

CORAM:

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

Date of Hearing: 17.04.2018
Date of Decision: 17.04.2018

ORDER NO. A/**86386-86388/2018**

Per: Ramesh Nair:

These appeals are filed by the Revenue. The amount involved is less than Rs.10,00,000/-.

2. Ms. P. Vinita Sekhar, Learned Joint Commissioner, Authorised Representative appearing on behalf of the Revenue reiterates the finding of the impugned order.

3. Shri A. K. Singh, Learned Counsel for respondent submitted that Government of India *vide* F. No. 390/Misc./116/2017-JC dated 4th April 2018 whereby clause (c) stands withdrawn. Accordingly appeals are not maintainable on litigation policy.

4. We find that the amount involved in these cases are not exceeding Rs.10 lakhs, hence the appeals can be disposed of on Government's litigation policy.

5. As per the Board's Circular F.No.390/Misc./163/2010-JC dated 17/8/2011 as amended by Circular F. No. 390/Misc./116/2017-JC dated 4th April, 2018 on Government's litigation, the Revenue is not suppose to file appeal before this Tribunal, if the amount of duty or penalty or interest involved is not exceeding Rs. 10 lacs. Therefore, the appeals are dismissed as per the above referred Government's litigation policy, without going into the merit of these cases.

(Operative portion of the order pronounced in open Court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

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