

**IN THE CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

Appeal No. C/197/2000

(Arising out of Order-in-Appeal l No. 106/2000-MCH dated 16.02.2000 passed by the Commissioner of Customs (Appeals), Mumbai.)

The Commissioner of Customs Mumbai (Import), Appellant
Vs.

Sahir Overseas Corporation Ltd. Respondent

Appearance:

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

Shri R.B, Pardeshi, Advocate for the Respondent

CORAM:

Hon'ble Shri C J Mathew , Member (Technical)

Hon'ble Shri Ajay Sharma, Member (Judicial)

Date of hearing: 30.05.2018

Date of decision: 30.05.2018

O R D E R No: A/86596/2018

Per: Coram

The present appeal is filed by Revenue against order-in-appeal no. 106/2000-MCH dated 16th February 2000.

2. It is seen from the records that the total demand, in dispute is a mere Rs. 75,000/- which is less than then the threshold prescribed in the new litigation policy.

3. Accordingly, the appeal is dismissed in compliance with the national litigation policy.

(Order dictated in Court)

**(Ajay Sharma)
Member (Judicial)**

**(CJ Mathew)
Member (Technical)**