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

Appeal No. C/413 & 421/2011

(Arising out of Order-in-Appeal No. 126 (Group I)/2011(JNCH)/ Imp-92 dated 18.03.2011 passed by Commissioner of Customs (Appeals), JNCH, Sheva, Mumbai II),

Commissioner of Customs (I) **Appellant**
Nhava Sheva

Vs.

Respondent

Nitin Chemicals

Appearance:

Shri R. Kumar, Asst. Commr (AR) for appellant
Shri N.S. Patel, Advocate for respondent

CORAM:

Hon'ble Mr. S.K.Mohanty, Member (Judicial)
Hon'ble Mr. C.J. Mathew, Member (Technical)

Date of Hearing: 14.08.2018
Date of Decision: 14.08.2018

FINAL ORDER NO. A/87169 to 87170/2018

Per: S.K.Mohanty

Heard both sides.

2. These appeals are directed against impugned order dated 05.10.2017 passed by the Commissioner of Customs (Appeals), JNCH, Sheva, Mumbai II. The amount involved in these appeals under dispute is Rs.93,135/- and Rs.54,424/- respectively.

3. Considering in reduction of Government litigation before various judicial forums, including the Tribunal, the CBEC had issued instructions vide File No. 390/Misc./113/2010-JC(8-2011)

dated 17th August 2011 and No. 390/Misc./163/2010-JC dated 17.12.2015, fixing the monetary limit, below which the appeal shall not be filed by Revenue before the judicial forums. As per the instructions contained in the aforementioned files, the monetary limit was fixed at Rs.10,00,000/- for filing of appeal before the Tribunal. In the present case, since there is no substantial question of law involved for consideration by the Tribunal and in view of the fact that the amount involved is less than Rs.10,00,000/-, as per the instructions issued by the CBEC, the appeals cannot be entertained on merits.

4. Accordingly, the appeals filed by the Revenue are dismissed on monetary limits, as per the instructions referred (supra) issued by the CBEC.

(Order dictated in Court)

(C.J. Mathew)	**(S.K.Mohanty)**
Member (Technical)	**Member (Judicial)**

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