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

APPEAL NO: C/73/2011

[Arising out of Order-in-Appeal No: 04/MCH/AC/Gr.I/2011 dated 11.01.2011 passed by the Commissioner of Customs (Appeal), Mumbai-1]

Commissioner of Customs (Import) Mumbai — ***Appellant***

versus

Usha Chem — ***Respondent***

Appearance:

Shri Kamlesh Kumar, Assistant Commissioner (AR) for appellant

Shri Rohan Balani, Advocate for Respondent

CORAM:

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

Date of hearing:	**17/08/2018**
Date of decision:	**17/08/2018**

ORDER NO: A/87261 / 2018

Per: Coram

After hearing the Learned Authorised Representative and perusing the records, it is seen that the duty in dispute in this appeal of Revenue is less than Rs. 10 lakhs. Thus the appeal squarely falls within the ambit of exclusions in the litigation policy of Central Board of Indirect Taxes & Customs *vide* F. No. 390/Misc./116/ 2017-JC dated 11th July 2018 wherein monetary threshold for filing appeal has been prescribed as Rs. 10 lakhs.

2. The appeal of Revenue is dismissed in accordance with the said litigation policy.

(Pronounced in Court on 17/08/2018)

(C J Mathew)
Member (Technical)

(S K Mohanty)
Member (Judicial)

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