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

APPEAL No. C/733/2012

(Arising out of Order-in-Appeal No. 261(GR.III)/2012(JNCH)/IMP-219 dated 8.5.2012 passed by Commissioner of Customs (Appeals), JNCH, Raigad)

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

Vs.

Artex Textiles Pvt. Ltd. **Respondent**

Appearance:

Ms. Trupti Chavan, Assistant Commissioner (AR), for appellant
None for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of Hearing: 5.9.2018
Date of Decision: 5.9.2018

ORDER No. **A/87265/2018**

Per: Dr. D.M. Misra

This is an appeal filed by the Revenue against order-in-appeal No. 261(GR.III)/2012(JNCH)/IMP-219 dated 8.5.2012.

2. Learned AR for the Revenue fairly accepts that the amount involved in the present appeal is less than Rs.20,00,000/-, accordingly covered by the Litigation

Policy Circular of the CBEC, bearing No. 390/Misc./163/2010-JC(8-2011) dated 17.8.2011, as amended by Circular F.No. 390/Misc./116/2017-JC dated 11.7.2018.

3. In the result, the Revenue's appeal is dismissed.

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

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