

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

Appeal No. C/86192/2017

(Arising out of Order-in-Appeal No. 102(Gr.IIG)/2017(JNCH)-
Appeal-II dt. 21.02.2017 passed by the Commissioner of Customs
(Appeals I & II), JNCH, Nhava Sheva)

Commissioner of Customs, Nhava Sheva : Appellant

VS

Pushpak Plastics Pvt. Ltd. : Respondent

Appearance

Shri Manoj Kumar, Asstt. Commr. (A.R.) for Revenue

Shri Piyush Chhajed, C.A. for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of hearing : 07/09/2018

Date of decision : 07/09/2018

ORDER NO. A/87277/2018

Per : Dr. D.M. Misra

This is an appeal filed by the Revenue against order-in-appeal
No. 102(Gr.IIG)/2017(JNCH)-Appeal-II dt. 21.02.2017 passed by
the Commissioner of Customs (Appeals I & II), JNCH, Nhava Sheva.

2. Learned AR for the Revenue fairly accepts that the amount
involved in the present appeal is less than Rs.10,00,000/-,

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.

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

(Operative portion of the order pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

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

SM.