

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

Appeal No. C/162/2010

(Arising out of Order-in-Appeal No. 608(Gr.II-D)/2009(JNCH)/IMP-229 dt.29.10.2009 passed by the Commissioner of Customs (Appeals) Mumbai-II, JNCH SHEVA)

Commissioner of Customs (Import), : **Appellant**
Nhava Sheva

VS

A.V. G. Impex Pvt. Ltd. : **Respondent**

Appearance

Shri Bhushan Kamble, Asstt. Commr. (A.R.) for Appellant

None for respondent

CORAM:

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

Date of hearing : 04/09/2018
Date of decision : 04/09/2018

ORDER NO. A/87263/2018

Per : Dr. D.M. Misra

This is an appeal filed by the Revenue against order-in-appeal No. 608(Gr.II-D)/2009(JNCH)/IMP-229 dt.29.10.2009 passed by the Commissioner of Customs (Appeals) Mumbai-II, JNCH SHEVA.

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.

(Operative portion of the order pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

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

SM.