

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

**APPEAL Nos. C/1201,1215/2012
C/CO/91019/2013**

(Arising out of Orders-in-Appeal No. 432(Gr.II B-F)/2012(JNCH)/IMP-374 and 433(Gr.II B-F)/2012(JNCH)/IMP-375 dated 31.8.2012 passed by Commissioner of Customs (Appeals), Raigad)

Commissioner of Customs (Import), Nhava Sheva Appellant

Vs.

Dujodwala Products Ltd.

Respondent

Appearance:

Ms. P.V. Sekhar, Joint Commissioner (AR), for appellant
Shri D.H. Nadkarni, Advocate, for respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

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

Date of Hearing: 6.12.2018

Date of Decision: 6.12.2018

ORDER No. **A/88071-88072/2018**

Per: Bench

Heard both sides.

2. These appeals are directed against impugned order dated 31.8.2012 passed by the Commissioner of Customs (Appeals), Raigad. The amount involved in these appeals is Rs.2,09,731/-.

3. Considering in reduction of Government litigation before various judicial forums, including the Tribunal,

the CBEC had issued instruction 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 instruction dated 17.12.2015, the monetary limit was fixed at Rs.10,00,000/- for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20,00,000/- vide instruction dated 11.07.2018 issued by the CBEC. However, there is a stipulation in the instruction dated 11.07.2018 that issues involving substantial questions of law should be contested, irrespective of the prescribed monetary limit. 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.20,00,000/-, as per the instruction dated 11.07.2018 of the CBEC, the appeal 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. The cross objections are also disposed of.

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

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(S.K. Mohanty)
Member (Judicial)