

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

APPEAL No. C/86961/2017

(Arising out of Order-in-Original No. 17/KVSS(17)ADG (ADJ.)/DRI,MUMBAI/2016-17 dated 22.3.2017 passed by the Additional Director General, DRI (Adjudication), Mumbai)

Commissioner of Customs (ACC&I), Mumbai **Appellant**

Vs.

Rifox Equipments Pvt. Ltd. **Respondent**

Appearance:

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

CORAM:

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

Date of Hearing: 14.12.2018
Date of Decision: 14.12.2018

ORDER No. **A/88129/2018**

Per: Bench

Heard the learned AR for the Revenue. None appeared for the respondent.

2. This appeal is directed against the impugned order dated 22.3.2017 passed by the Additional Director General, DRI (Adjudication), Mumbai. The amount involved in this appeal is Rs.6,57,400/-.

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.

4. Accordingly, the appeal filed by the Revenue is dismissed on monetary limits, as per the instructions referred (supra) issued by the CBEC.

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(S.K. Mohanty)
Member (Judicial)