IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

Appeal No. c/105/2011

(Arising out of Order-in-Appeal No. 376(Gr.IID/2010 (JNCH)/ IMP-348 dated 25.11.2010 passed by Commissioner of Customs (Appeals) JNCH, Nhava Sheva)

Commissioner of Customs JNCH, Nhava Sheva — **Appellant**

Vs.

Manika Moulds Pvt. Ltd., — **Respondent**

Appearance:

Ms. Trupti Chavan, Asst. Commr (AR) — for appellant
None — for respondent

CORAM:

Hon'ble Mr. S.K.Mohanty, Member (Judicial)
Hon'ble Mr. P. Anjani Kumar, Member (Technical)

Date of Hearing / Decision: 31.01.2019

FINAL ORDER NO. **A/85261 / 2019**

Per : Bench

Heard learned D.R. appearing for Revenue. None appeared for the respondent.

2. Levy of anti-dumping duty under Notification No. 82/2009 dated 30.07.2009 in respect of the imports made vide Bills of Entry Nos. 906557 dated 19.02.2010 and 923335 dated 04.03.2010 is the subject matter of present dispute. The amount involved in this appeal is less than Rs.10 lakhs.

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. 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.10,00,000/-, as per the above referred instructions of the CBEC, the appeal cannot be entertained on merits.

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

(Order dictated in Court)

(P. Anjani Kumar)
Member (Technical)

(S.K. Mohanty)
Member (Judicial)

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