

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

Appeal No. C/782/2010

(Arising out of Order-in-Appeal No. 200 (Gr.IIA)/2010(JNCH)/ IMP-191 dated 18.08.2010 passed by the Commissioner of Customs (Appeals), Nhava Sheva).
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Commissioner of Customs (Import), Nhava Sheva	Appellant
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Vs.

M/s Maharashtra Impex Ltd.	Respondent
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Appearance:

Mrs. P. Vinitha Sekhar, Jt. Commr. (AR)	for Appellant
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None	for Respondent
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CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL) HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)
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Date of Hearing: 18.01.2019

Date of Decision: 18.01.2019

ORDER NO. **A/85210 / 2019**

Per: Dr. D.M. Misra

This is an appeal filed by the Revenue against Order-in-Appeal No. 200 (Gr.IIA)/2010(JNCH)/ IMP-191 dated 18.08.2010 passed by the Commissioner of Customs (Appeals), Nhava Sheva.

2. The learned AR for the Revenue fairly submits that the amount involved in the present appeal is less than Rs. 10.00 lakhs fixed under the litigation policy circular of the Central

Board of Excise & Customs vide F.No. 390/Misc/163/ 2010-JC dated 17.8.2011 as amended.

3. We find that the amount involved in the present appeal is less than Rs.10.00 lakhs and covered by the Litigation Policy Circular issued by CBI&C vide F.No. 390/Misc/163/ 2010-JC dated 17.8.2011 as amended. Consequently, the Revenue's appeal is dismissed.

(Dictated and pronounced in Court)

(S. Srivastava)
Member (Technical)

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

Sinha