

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

APPEAL NO: C/163/2010

[Arising out of Order-in-Appeal No: 601(GR.II-C)/2009(JNCH)/IMP-224 dated 29th October 2009 passed by the Commissioner of Customs (Appeals), Mumbai –II.]

For approval and signature:

**Hon’ble Shri C J Mathew, Member (Technical)
Hon’ble Dr Suvendu Kumar Pati, Member (Judicial)**

1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : Yes
 2. Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : Yes
 3. Whether Their Lordships wish to see the fair copy of the Order? : Seen
 4. Whether Order is to be circulated to the Departmental authorities? : Yes
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Commissioner of Customs (Imports)
Nhava Sheva

... Appellant

versus

Om Drishian Internation Ltd

...Respondent

Appearance:

Shri Ahibaran, Additional Commissioner (AR) Shri Manoj Kumar
Assistant Commissioner (AR) for appellant

Shri Ashok Kumar, Advocate for respondent

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Dr Suvendu Kumar Pati, Member (Judicial)

Date of hearing: 21/01/2019
Date of decision: 21/01/2019

ORDER NO: A/85142 / 2019

Per: C J Mathew

This appeal of Revenue arises from dissatisfaction with order-in-appeal no. 601(GR.II-C)/2009(JNCH)/IMP-224 dated 29th October 2009 of Commissioner of Customs (Appeals), JNCH, Nhava Sheva, which set aside the assessment in bill of entry no. 898838/15.05.2009 loading the assessable value to US \$ 2400 per metric ton from the declared value of US \$ 1880 per metric ton.

2. It is seen that the amount in dispute is well below the threshold prescribed in litigation policy of Government of India communicated *vide* F.No. 390/Misc./116/2017-JC dated 4th April 2018 of Central Board of Excise & Customs as the value of the goods involved is only ₹ 28,51,000/-

3. Accordingly, the appeal is dismissed in terms of the above said instruction.

(Pronounced in Court)

(Dr Suvendu Kumar Pati)
Member (Judicial)

(C J Mathew)
Member (Technical)