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

APPEAL NO: C/85646-85649/2017

Arising out of: Order-in-Appeal No. 601-604(Gr.III)/2016 (JNCH)/Appeal-II dated 02/12/2016

Passed by: Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II

Commissioner of Customs (Nhava Sheva)

Appellants – Represented by:
Shri Manoj Kumar, Assistant Commissioner (AR)

versus

Juliet Apparels

Respondent – Represented by:
Shri R.B.Popat, Advocate

Date of hearing : 15/03/2019
Date of decision: 15/03/2019

CORAM

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Sharma, Member (Judicial)

ORDER NO: A/85635-85638/2019

Per: Coram

These appeals of Revenue, filed against the decision of Commissioner of Customs (Appeals), Mumbai-II in order-in-appeal no. 601-604(Gr.III)/2016 (JNCH)/Appeal-II dated 2nd December, 2016, pertain to assessment of readymade garments imported by M/s Juliet Apparels.

2. We find that the total duty in dispute in these four appeals is Rs.9,97,745/- which is below the threshold prescribed for pursuing litigation in circular no. 390/Misc/116/2017-JC dated 4th April 2018 of Central Board of Excise & Customs.

3. Therefore, without going into the merits of the issue, these appeals are dismissed in compliance with the litigation policy of Government of India.

(Dictated in Court)

(Ajay Sharma)	**(C J Mathew)**
Member (Judicial)	**Member (Technical)**

arch