CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

Customs Appeal No: 503 of 2010
With
Cross Objection No: 34 of 2010

[Arising out of Order-in-Appeal No: AKP/123/NSK/2010 dated 31st March 2010 passed by the Commissioner of Central Excise & Customs (Appeals), Nasik]

Commissioner of Central Excise & Customs … ***Appellant***
Kendriya Rajaswa Bhavan, Old Agra Road, Nasik

versus

Jain Irrigation Systems Ltd ***…Respondent***
NH-06 Bambhori, Jalgaon

APPEARANCE:

Shri SR Naik, Enquiry Officer (AR) for the appellant

Shri MH Patil, Advocate for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR P DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO: A/88477 / 2018

DATE OF HEARING: 02/05/2018
DATE OF DECISION: 02/05/2018

PER: C J MATHEW

This appeal of Revenue lies against order-in-appeal no. AKP/123/NSK/2010 dated 31st March 2010 of Commissioner of Central Excise & Customs (Appeals), Nasik which had modified the order of the original authority to classify the goods under heading no.

9027 9090 of First Schedule to Customs Tariff Act, 1975 against the classification claimed under heading no. 9027 1000 of First Schedule to the Customs Tariff Act, 1975 adopted by the original authority. Consequent to the modification of the classification, the assessee was entitled to lower the basic customs duty. The dispute pertains to bill of entry no. 1/2009-10/07.09.2009 corresponding with warehousing bill of entry no. 194454/18.08.2009 on which double duty bond of ₹94,156/- had been executed. It would, therefore, appear that the amount in dispute is below the threshold prescribed for prosecuting of appeals by Revenue *vide* F. No. 390/MISC/163/ 2010/ JC dated 17th December 2015 as amended by F. No. 390/Misc./116/2017-JC dated 4th April 2018.

2. We have heard Learned Authorised Representative. Learned Counsel for the respondent has no observations to offer.

3. Accordingly, this appeal is dismissed in conformity with the litigation policy of the Government of India without examining the merits of the case. Cross-objection also stands disposed off.

(Pronounced in open court)

(C J Mathew)
Member (Technical)

(P Dinesha)
Member (Judicial)

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