

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. 01

Customs Miscellaneous Application No. 85423 Of 2023

(on behalf of Appellant)

in

Customs Appeal No. 86649 Of 2022

(Arising out of Order-in-Appeal No.MUM-CUSTOM-AMP-APP-1089/2021-22 dated 24.11.2021 passed by Commissioner of Customs (Appeals), Mumbai Zone-III)

**Cummins Generator Technologies
India Pvt Ltd**

.....Appellant

Cummins India Office Campus, 2nd, 4th and 8th
Floor, Tower A, Survey No 21, Balewadi, Pune-
411045.

VERSUS

**Commissioner of Customs
(Import)-Mumbai (Air Cargo
Import)**

.....Respondent

Air Cargo Complex, Navpada, Sahar Village,
Andheri east, Mumbai-400099.

Appearance:

Shri M. P. Joshi, Advocate for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M. M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86166/2023

Date of Hearing: 27.07.2023

Date of Decision: 27.07.2023

PER : S. K. MOHANTY

Heard both sides.

2. On perusal of the case records, we find that the Learned Commissioner (Appeals) in the impugned order dated 24.11.2011 has upheld confirmation of duty demand of only Rs. 41,022/-. Since, the amount in dispute is less than Rs. 2 Lakhs and that the issue does not involve valuation of goods for assessment or rate of

duty on the disputed goods, as per Clause (ii) of the second proviso to sub-section (1) of Section 129A of the Customs Act, 1962, we are of the view that by exercising the discretion provided under the statute, we cannot entertain the appeal for decision on merits. Therefore, the appeal is not entertained and accordingly, we dismiss the same on the ground of monetary limit. Learned Advocate appearing for the appellant also fairly concedes that the appeal cannot be entertained on the monetary ground and accordingly, prayed for withdrawing the appeal.

3. Prayer made by the applicant-appellant is considered and therefore, the appeal is dismissed as withdrawn. The miscellaneous application stands disposed off.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member(Judicial)

(M. M. Parthiban)
Member (Technical)