CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Customs Appeal No. 85251 Of 2017

(Arising out of Order-in-Appeal No. MUM-CUSTM-SXP-129 AND 130/2016-17 dated 15.11.2016 passed by Commissioner of Customs (Appeals), Mumbai Zone-I)

Commissioner of Customs (Export-I), Mumbai **.....Appellant**
New Custom House, Ballard Estate,
Mumbai-400 001

VERSUS

Ankush Enterprises **.....Respondent**
Unit No 302, 3rd Floor, A-Wing, Skyline Oasis Acme Compound, Premier Road, Vidyavihar (West), Mumbai-400 086.

AND

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Appearance:

Shri D. S. Maaan, Authorized Representative for the Appellant
Shri Prakash Shah, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/86389-86390/2023

Date of Hearing: 20.09.2023
Date of Decision: 20.09.2023

PER : S. K. MOHANTY

Heard both sides and perused the case records.

2. Revenue has preferred these appeals against the impugned order dated 15.11.2016 passed by the learned Commissioner of Customs (Appeals), Mumbai. On perusal of the case records, more specifically the disputed Bills of Entry, we find that duty involved in the present dispute with regard to both the appeals is only Rs.46,477/-. The Central Board of Excise & Customs (CBEC) had issued the instruction in file F.No. 390/Misc./163/2010-JC dated 17.8.2011, providing the monetary limits for filing of appeals by the department before various appellate forums. In the said letter, CBEC had provided that where the duty/tax under dispute is less than Rs.5,00,000/- no appeal shall be preferred by Revenue before Appellate Tribunal i.e., CESTAT. The said instruction was subsequently modified vide instruction No. 390/MISC/163/2010-JC dated 17.12.2015, by enhancing the monetary limit to Rs.10,00,000/-. In the present case, since the customs duty under dispute is less than the threshold limit prescribed by CBEC, appeals filed by Revenue cannot be entertained by the Tribunal.

3. Therefore, the appeals filed by Revenue are dismissed in accordance with the litigation policy referred supra.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member(Judicial)

(M. M. Parthiban)
Member (Technical)

Sm/kpw