

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Customs Appeal No. 87855 of 2014

(Arising out of Order-in-Appeal No. 1365 (Container Cell)/2014
(JNCH) EXP-59 dated 28.03.2014 passed by the Commissioner of
Customs (Appeals), Mumbai II)

**Commissioner of Customs (Export),
JNCH, Nhava Sheva**

.....Appellant

Vs.

**Aaras Shipping & Logistics (India) Pvt. Ltd.
Room no.A-2, 1st Floor, Jain House,
Police Court Lane, Fort, Mumbai**

.....Respondent

APPEARANCE:

None for the appellant
Shri Deepak Sharma, AC(AR) for the respondent

**CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)**

FINAL ORDER No: 85561/2024

DATE OF HEARING: 05-06-2024
DATE OF DECISION : 05-06-2024

Per: Coram

Upon enquiry from the bench, Learned Authorised
Representative conceded that the amount in dispute is below the

threshold of ₹10,00,000/- prescribed in New Litigation Policy¹ by Central Board of Indirect Taxes and Customs(CBIC).

2. The appeal of Revenue is dismissed in terms of the policy.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

//SR

¹ F.No. 390/Misc./163/2010-JC dated 17th December 2015