

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 88454 OF 2014

[Arising out of Order-in-Appeal No: 1735 to 1737 (Gr.II A-F)/2014(JNCH)/IMP-1668 to 1670 dated 21st April 2014 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Commissioner of Customs (Imports)

Jawaharlal Nehru Customs House, Nahava Sheva
Tal: Uran, Dist: Raigad - 400707

... Appellant

versus

Shah Paper Mills Ltd

Plot No. 5202, 3rd Floor, 3rd Phase, GIDC, Vapi, Guajrat

...Respondent

APPEARANCE:

Shri Krishna Azad, Assistant Commissioner (AR) for the appellant

Shri Sujay Kantawala and Shri Mayur Shroff, Advocates for the respondent

CORAM:

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO: 85975 /2024

DATE OF HEARING:	24/09/2024
DATE OF DECISION:	24/09/2024

PER: CORAM

Upon the matter being called out, Learned Counsel pointed out
that the amount in dispute, being only ₹ 10,34,744/-, is below the

threshold of ₹ 50,00,000/- prescribed in New Litigation Policy¹ of Central Board of Indirect Taxes & Customs (CBIC).

2. Accordingly, the appeal of Revenue is dismissed in accordance with the extant policy

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [F. No. 390/Misc/30/ 2023-JC dated 2nd November 2023]