

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Customs Appeal No. 88997 of 2014

(Arising out of Order-in-Appeal No. 2368 (Gr.V A&B)/2014
(JNCH)/IMP-2272 dated 06.06.2014 passed by the Commissioner of
Customs (Appeals), Mumbai II)

**Commissioner of Customs (Import), Nhava
Sheva**

.....Appellant

JNCH, Post Uran, District Raigad
Sheva

Vs.

Miracle Enterprises

.....Respondent

51, Deshmukh Colony, Sadar Bazar,
Satara

APPEARANCE:

Shri A K Shrivastava, AR for the appellant
None for the respondent

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

FINAL ORDER No: 86153/2024

DATE OF HEARING: 10-10-2024

DATE OF DECISION : 10-10-2024

Per: Coram

This appeal of Commissioner of Customs (Import), Nhava

Sheva lies against order¹ of Commissioner of Central Excise & Customs (Appeals), Goa which had set aside the order of the original authority demanding duty of ₹ 7,60,823/-.

2. Learned Counsel for the respondent submitted that the amount in dispute in this appeal is below the threshold prescribed in the New Litigation Policy².

3. Learned Authorised Representative reiterated the submissions in the grounds of appeal.

4. Considering the amount involved in this dispute and the prescriptions in the New Litigation Policy *supra*, this appeal is dismissed without going into merits of the impugned order.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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¹ Order-in-Appeal No. 2368 (Gr.V A&B)/2014 (JNCH)/IMP-2272 dated 6th June 2014

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