

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

WEST ZONAL BENCH

CUSTOMS APPLICATION (EH) NO: 85743 OF 2024
(on behalf of respondent)
IN
CUSTOMS APPEAL NO: 85779 OF 2023

[Arising out of Order-in-Appeal No: 242(DBK)/2023(JNCH)/Appeals dated 1st March 2023 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Commissioner of Customs (NS – II)
Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Ura, Dist: Raigad - 400707

... Appellant

versus

Bushrah Export House
H No 13, KH No 220, Gram Maleseymau
Lucknow - 226001

...Respondent

APPEARANCE:

Shri Krishna M Azad, Assistant Commissioner (AR for the appellant)
Shri Aniruddha Samantaray, Advocate for the respondent

CORAM:

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

FINAL ORDER NO: 86230 /2024

DATE OF HEARING:	22/10/2024
DATE OF DECISION:	22/10/2024

PER: CORAM

This application seeks ‘out-of-turn’ disposal of customs appeal
no. 85779 of 2023 of jurisdictional Commissioner of Customs (NS-

II), Jawaharlal Nehru Customs House, Nhava Sheva against order¹ of Commissioner of Customs (Appeals), Mumbai – II.

2. Learned Counsel for the applicant submitted that the amount in dispute is below the threshold prescribed in the New Litigation Policy² and, therefore, the appeal may be disposed off in short order.

3. We have heard Learned Authorised Representative.

4. With the consent of both sides, the appeal itself is taken up for disposal.

5. 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)

**/as*

¹ [order-in-appeal no. 242(DBK)/2023(JNCH)/Appeals dated 1st March 2023]

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