

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 88288 OF 2014

[Arising out of Order-in-Appeal No: MUM-CUSTOM-IMP-1706-13-14 dated 6th May 2014 passed by the Commissioner of Customs (Appeals), Mumbai-I.]

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai-400001

... Appellant

versus

Shreenath Enterprises

9/11, Bhaskar Lane, 2nd Floor, Room No. 27,
Bhuleshwar, Mumbai-400002

...Respondent

WITH

CUSTOMS APPEAL NO: 88289 OF 2014

[Arising out of Order-in-Appeal No: MUM-CUSTOM-IMP-1706-13-14 dated 6th May 2014 passed by the Commissioner of Customs (Appeals), Mumbai-I.]

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai-400001

... Appellant

versus

Somil M Parekh

9/11, Bhaskar Lane, 2nd Floor, Room No. 27,
Bhuleshwar, Mumbai-400002

...Respondent

AND

CUSTOMS APPEAL NO: 88290 OF 2014

[Arising out of Order-in-Appeal No: MUM-CUSTOM-IMP-1706-13-14 dated 6th May 2014 passed by the Commissioner of Customs (Appeals), Mumbai-I.]

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai-400001

... Appellant

versus

Jitendra J Doshi

132, Narayan Dhuri Street, Masjid (W),
Mumbai-400003

...Respondent

APPEARANCE:

Shri DS Maan, Deputy Commissioner (AR) for the appellant

Shri R K Tomar and Shri Gaurav Sarfare, Advocates for the respondents

CORAM:

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

FINAL ORDER NO: 86834-86836/2024

DATE OF HEARING:	06/11/2024
DATE OF DECISION:	06/11/2024

PER: CORAM

The appeals of Commissioner of Customs (Import), Mumbai lie against order¹ of Commissioner of Customs (Appeals), Mumbai setting aside the penalties of ₹ 2,00,000 on M/s Shreenath Enterprises and ₹ 1,00,000 each on the other two on the respondents.

2. Learned Counsel for the respondents submitted that the amounts in dispute are below the threshold prescribed in the New

¹ [order-in-appeal no. MUM-CUSTM-IMP-1706-13-14 dated 6th May 2014]

Litigation Policy² and, therefore, the appeals may be disposed off.

3. We have heard Learned Authorised Representative.

4. Considering the amount involved in this dispute and the prescriptions in the New Litigation Policy *supra*, these appeals are 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*

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