

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Customs Appeal No. 85002 of 2014

(Arising out of Order-in-Appeal No. 921 (Gr.III)/2013/JNCH/IMP-707
dated 24.09.2013 passed by the Commissioner of Customs (Appeals),
JNCH Mumbai)

Commissioner of Customs (Import), NhavaAppellant
Sheva
JNCH, Post Uran, District Raigad, Sheva

Vs.

M/s. India Lime DepotRespondent
Shop no. 5, Vinod Baug,
CD Barfiwala Lane, Andheri (W),
Mumbai

APPEARANCE:

Shri D.S. Mann, Authorised Representative 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: 86842/2024

DATE OF HEARING: 07-11-2024
DATE OF DECISION : 07-11-2024

Per: Coram

This appeal of Commissioner of Customs (Import), Nhava

Sheva lies against order¹ of Commissioner of Customs (Appeals), JNCH, Nhava Sheva which had set aside the order of the original authority.

2. It is submitted that the amount in dispute in this appeal is below the threshold prescribed in the New Litigation Policy².

3. 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.

(Operative part pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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¹ [Order-in-Appeal No. 921 (Gr.III)/2013/JNCH/IMP-707 dated 24th September 2013]

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