

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

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 89399 of 2014
And
Customs Cross Objection No. 93118 of 2015**

(Arising out of Order-in-Appeal No. 2675(Group-IV)/2014(JNCH)/ IMP-2544 dated 03.07.2014 passed by the Commissioner of Customs (Appeals), Mumbai-II)

Commissioner of Customs (Imp.), Nhava Sheva Appellant

JNCH, Nhava Sheva, Uran
Raigad, Maharashtra – 400 707

Versus

M/s Adarsh Stainless Pvt. Ltd. Respondent

Room No. 70, 5th Floor, Moti Mansion Building,
No. 2 -12, 5th Khetwadi Road, Black Road,
Mumbai – 400 004

Appearance:

Shri D.S. Mann, Authorized Representative for the Appellant

Shri Stebin Mathew, Advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/87542/2024

Date of Hearing: 24.12.2024

Date of Decision: 24.12.2024

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. When the matter was called out for hearing, learned Advocate for the respondent pointed out that the amount of disputed duty involved in this appeal filed by Revenue is less than Rs.50 lakhs. He submits that since the amount involved is less than Rs.50 lakhs, the appeal may be dismissed under Litigation Policy Circular No. 390/Misc/163/2010-JC dated 17.8.2011 as amended by Instruction vide F. No. 390/Misc/30/2023-JC dated 02.11.2023 issued by the Board.

3. The submissions made by the learned Advocate for the respondent is considered. Accordingly, the appeal filed by the Revenue is dismissed under Litigation Policy No. 390/Misc/30/2023-JC dated 02.11.2023.

4. Cross objection filed by the respondent also stands disposed of.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Sinha