CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 89456 OF 2014

[Arising out of Order-in-Appeal No: 2709(Gr.7G)/2014 (JNCH)/Export-141 dated 14th July 2014 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Commissioner of Customs (Exports)
Jawaharlal Nehru Custom House, Nhava Sheva
Tal: Uran, Dist: Raigad – 400707 … ***Appellant***

versus

Sudana Printers
25 Municipal Industrial Estate, Vallabhbhai Road,
Vile Parle (W), Mumbai - 400056 ***…Respondent***

APPEARANCE:

Shri Ajay Kumar Shrivastava, Assistant Commissioner (AR) for the appellant

Shri Vinay Ansulkar, Advocate for the respondent

CORAM:

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

FINAL ORDER NO: 85062/2025

DATE OF HEARING: 27/09/2024
DATE OF DECISION: 22/01/2025

PER: C J MATHEW

This appeal of Commissioner of Customs (Exports), Jawaharlal Nehru Custom House, Nhava Sheva lies against order[1] of

[1] [order-in-appeal no. 2709(Gr.7G)/2014 (JNCH)/Export-141 dated 14th July 2014]

Commissioner of Customs (Appeals), Mumbai – II which had set aside the order of the original authority revising the declared value in bill of entry no. 823103/26.12.2009 by recourse to Customs Valuation (Determination of Price of Imported Goods) Rules, 2007, in addition to confiscation of the impugned goods with option to redeem them on payment of fine under section 125 of Customs Act, 1962, as well as imposed penalty on the respondent under section 112 of Customs Act, 1962.

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

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.

(Order pronounced in the open court on 22/01/2025)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

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