

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

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 85822 of 2024
(on behalf of Appellant)

in

Customs Appeal No. 87381 of 2016

(Arising out of Order-in-Appeal No. MUM-CUSTOM-PRV-APP-143-16-17 dated 14.07.2016 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Commissioner of Customs (Preventive), Mumbai Appellant

M & P Wing, Alibag Division,
Dist.-Raigad – 402201.

Versus

JSW Steel Ltd. (Salav)

Village L Salav, P.O. Welspun Baug,
Dist.- Raigad – 402202.

.... Respondent

APPEARANCE:

Shri A.K. Srivastava, Authorized Representative for the Appellant

Shri Anuj Shah, C.A. for the Respondent

CORAM:

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

FINAL ORDER NO. A/85065/2025

Date of Hearing: 20.01.2025

Date of Decision: 20.01.2025

Per: S.K. MOHANTY

Heard both sides.

2. When the matter was called out for hearing, learned Authorized Representative appearing for the Revenue submitted that the Revenue wants to withdraw the appeal on the ground of litigation Policy.

3. On perusal of the case records, we find that the amount of duty involved in this case is less than Rs.60 lakhs. Thus, the present case of Revenue squarely falls under the litigation policy formulated by the Central Board of Indirect Taxes Customs vide Instructions F. No.390/Misc./116/2017-JC dated 22.08.2019 read with CBIC-160390/20/2024-JC-CBEC dated 06.08.2024, wherein monetary limit for filing appeal before the Tribunal has been prescribed at Rs.60 lakhs in respect of Central Excise & Service Tax matters.

4. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs. Miscellaneous Application stands disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM