# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

**Customs Miscellaneous Application No. 85823 of 2024**
(on behalf of Appellant)

**in**

**Customs Appeal No. 87391 of 2016**

(Arising out of Order-in-Appeal No. MUM-CUSTM-PRV-APP-153-16-17 dated 18.07.2016 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) .... Respondent**
Village L Salav, P.O. Welspun Baug,
Dist.- Raigad – 402202.

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/85066/2025**

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