CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 85002 of 2025
&
Customs Miscellaneous Application No. 85123 of 2025
In
Customs Appeal No. 86345 of 2021

(Arising out of Order-in-Original No. GOA-CUS/COMMR-10/2020-21 dated 31.03.2021 passed by the Commissioner of Customs, Goa.

Commissioner of Customs,
Marmagoa Refunds (APPG) **.... Appellant**
Custom House, Marmagoa, Goa-403 803.

Versus

M/s State Trading Corporation for India **.... Respondent**
Jawahar Vyapar Bhawan, Tolstoy Marg, Delhi – 110 001.

Appearance:

Shri Rajiv Ranjan, Authorized Representative for the Appellant
None, for the Respondent

CORAM:

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

FINAL ORDER NO. A/85179/2025

Date of Hearing: 10.02.2025
Date of Decision: 10.02.2025

Per: S.K. MOHANTY

Revenue has filed these miscellaneous applications for withdrawing the appeal on ground of monetary limit.

2. After hearing the learned Authorized Representative and perusing the 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.

3. Accordingly, the miscellaneous applications are allowed and appeal filed by Revenue is dismissed as withdrawn in accordance with the Litigation Policy issued by Central Board of Indirect Taxes and Customs.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha