

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO.88693 OF 2014

[Arising out of order-in-appeal no.1867 to 1870/FTWZ-SEZ)/2014 (JNCH)/IMP-1793 TO 1796 dated 25th April 2014 passed by the Commissioner of Customs (Appeals) Mumbai Zone-II, JNCH, Nhava Sheva, Taluka-Uran, Dist. Raigad, Maharashtra-400 707]

**COMMISSIONER OF CUSTOMS (EXPORT),
NHAVA SHEVA**

Appellant

Vs.

BLUE CROSS COMMODITIES PVT LTD

Respondent

Appearance:

Present for the Appellant : Shri K.M.Azad, Asstt.Commissioner (AR)

Present for the Respondent: None

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. 85513/2025

DATE OF HEARING/DECISION: 01.04.2025

PER: CORAM

None appeared for respondent.

2. On perusal of records filed in connection with appeal filed at the instance of competent Committee of Commissioners under section 129D of Customs Act, 1962 against order¹ of Commissioner (Appeals), Mumbai Zone-II, it is seen that the amount in dispute is below the threshold prescribed in resolution² relating to National

¹ Order-in-appeal no.1870 to 1870/FTWZ-SEZ/2014(JNCH)/IMP-1793 to 1796 dated 25th April 2015

² Circular No.207/1/2024-GST dated 24th June 2024.

Litigation Policy (NLP).

3. Appeal is accordingly dismissed.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

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