

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 86066 OF 2014

[Arising out of Order-in-Appeal No: MUM-CUSTOM-PRV-APP-455 to 462/13-14 dated 10th January 2014 passed by the Commissioner of Customs (Appeals), Mumbai – III.]

Commissioner of Customs (Preventive)

New Customs House, Ballard Estate, Mumbai - 400001

... Appellant

versus

Gupta Coal India Pvt Ltd

Gupta Tower, 4th Floor, Temple Road
Opp: Science College Ground, Civil Lines
Nagpur - 440001

...Respondent

APPEARANCE:

Shri DS Maan, Deputy Commissioner (AR) for the appellant

None for the respondent

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85506/2025

DATE OF HEARING: 25/03/2025

DATE OF DECISION: 25/03/2025

PER: CORAM

This appeal of Commissioner of Customs (Preventive),

Mumbai lies against order¹ of Commissioner of Customs (Appeals), Mumbai – III which had set aside the order of original authority demanding differential duty of ₹ 2,59,937 and remanded the matter back to the original authority for *denovo* adjudication after issuing notice to the appellant therein.

2. Considering the amount involved in this dispute and the monetary limit prescribed as threshold for litigation in instruction² of Central Board of Indirect Taxes and Customs (CBIC), this appeal is dismissed without going into merits of the impugned order.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [order-in-appeal no. MUM-CUSTOM-PRV-APP-455 to 462/13-14 dated 10th January 2014]

² [F. No. 160390/20/2024-JC-CBEC dated 6th August 2024]