

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH

Customs Miscellaneous Application no. 85923 & 85924 of 2025
Customs Cross Application No. 86082 of 2023

in

Customs Appeal No. 85780 of 2023

(Arising out of Order-in-Appeal No. 125 & 126 (Gr.IIC-F)/2023
(JNCH)/Appeals dated 14.02.2023 passed by the Commissioner of
Customs (Appeals), JNCH, Nhava Sheva, Mumbai II)

Commissioner of Customs, Nhava Sheva V Appellant
JNCH, Nhava Sheva, Dist. Raigad

Vs.

Hindchem Corporation Respondent
307, Linkway State, Aboe Greens Restaurant,
New Link Road, Malad (W),
Mumbai

WITH

Customs Miscellaneous Application no. 85559 of 2025
in

Customs Appeal No. 85781 of 2023

(Arising out of Order-in-Appeal No. 125 & 126 (Gr.IIC-F)/2023
(JNCH)/Appeals dated 14.02.2023 passed by the Commissioner of
Customs (Appeals), JNCH, Nhava Sheva, Mumbai II)

Commissioner of Customs, Nhava Sheva V Appellant
JNCH, Nhava Sheva, Dist. Raigad

Vs.

Rekha Clearing & Forwarding Agency Respondent
A-55, Silver Astra, village: Kondivita,, JB Nagar,
Andheri East, Mumbai

APPEARANCE:

Shri Ram Kumar, AC (AR) for the appellant
Shri Anil Balani, Advocate for the respondent

CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: 85532-85533/2025

DATE OF HEARING: 07-04-2025
DATE OF DECISION : 07-04-2025

Per: Coram

These applications seek withdrawal of appeal nos. C/85780/2023 & C/85781/2023 filed against order¹ of Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai II in view of monetary limit prescribed as threshold for litigation in instruction issued by Central Board of Indirect Taxes and Customs issued under F. No. 160390/20/2024-JC-CBEC dated 6th August 2024.

2. Accordingly, the miscellaneous applications are allowed and appeals are dismissed as withdrawn.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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¹ Order-in-Appeal No. 125 & 126 (Gr.IIC-F)/2023 (JNCH)/Appeals dated 14.02.2023