CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 89766 OF 2014

[Arising out of Order-in-Appeal No: 3000 (Gr.V)/2014(JNCH)/IMP-2858 dated 18th July 2014 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Commissioner of Customs (Imports)
Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Uran, Dist: Raigad - 400707 … ***Appellant***

versus

Indian Agro & Foods Industries Ltd
Baldeo Bag, Ranjandgaon (CG) - 491441 ***…Respondent***

APPEARANCE:

Shri Krishna Azad, Assistant Commissioner (AR) for appellant

None for respondent

CORAM:

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

FINAL ORDER NO: 85689/2025

DATE OF HEARING: 07/03/2025
DATE OF DECISION: 07/03/2025

This appeal[1], of Commissioner of Customs (Imports), Jawaharlal Nehru Customs House, Nhava Sheva lies against order[2] of

[1] [customs appeal no. 89766 of 2014]
[2] [order-in-appeal no. 3000 (Gr.V)/2014(JNCH)/IMP-2858 dated 18th July 2014]

Commissioner of Customs (Appeals), Mumbai – II which had, while upholding the classification of the impugned goods and differential duty demanded, set aside the redemption fine and penalties imposed under section 112(a) and section 114A of Customs Act, 1962.

2. Considering the amount involved in this dispute and the monetary limit prescribed as threshold for litigation in instruction[3] 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)

(C J MATHEW)
Member (Technical)

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