

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

WEST ZONAL BENCH

CUSTOMS APPLICATION (MISC) NO: 85385 OF 2025

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 87343 OF 2023

[Arising out of Order-in-Appeal No: 685 to 688(CAC)/2023(JNCH)/Appeals dated 27th June 2023 passed by the Commissioner of Customs (Appeals), Mumbai– II.]

Commissioner of Customs (NS-V)

Jawaharlal Nehru Customs House, Nhava Sheva

Tal: Uran, Dist: Raigad - 400707

... Appellant

versus

Harshad Sakharam Nadekar

B-26 Florance House, Near Hanuman Temple

Padval Nagar, Wagle Estate, Thane (W) - 400604

...Respondent

WITH

CUSTOMS APPLICATION (MISC) NO: 85719 & 85720 OF 2025

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 85491 OF 2025

[Arising out of Order-in-Appeal No: 685 to 688(CAC)/2023(JNCH)/Appeals dated 27th June 2023 passed by the Commissioner of Customs (Appeals), Mumbai– II.]

Commissioner of Customs (NS-V)

Jawaharlal Nehru Customs House, Nhava Sheva

Tal: Uran, Dist: Raigad - 400707

... Appellant

versus

Ananta Motiram Ghorad

‘A’ Wing, 106 Lotus Society, Dawadi Village Road

Dombivli (E)

...Respondent

APPEARANCE:

Shri Deepak Sharma, Deputy Commissioner (AR) for the appellant

None for the respondents

CORAM:

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

FINAL ORDER NO: 85774-85775/2025

DATE OF HEARING: 01/05/2025
DATE OF DECISION: 01/05/2025

PER: CORAM

These applications seek withdrawal of appeal no. C/87343/2023 and C/85491/2025 against order¹ of Commissioner of Customs (Appeals), Mumbai – I.

2. Learned Authorized Representative submitted that the appellant-Commissioner seek to withdraw the appeals as these are below the threshold prescribed in the new litigation policy².

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 Accordingly, the applications are allowed and the appeals are dismissed as withdrawn.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [order-in-appeal no. 685 to 688(CAC)/2023(JNCH)/Appeals dated 27th June 2023]

² [F.no. 390/Misc/30/2023-JC dated 2nd November 2023]