CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 86279 of 2025
In
Customs Appeal No. 87047 of 2023

(Arising out of Order-in-Appeal No. MUM-CUS-MA-IMP- 216/2022-23 NCH dated 06.01.2023 passed by the Commissioner of Customs (Appeals), Mumbai Customs Zone-I)

Commissioner of Customs, Import-I Mumbai .... **Appellant**
New Customs House, Mumbai,
Maharashtra- 400 001.

Versus

Vikrant Agarwal .... **Respondent**
D-607, West Vinod Nagar,
Delhi- 110 092.

APPEARANCE:

Shri Ram Kumar, Authorized Representative for the Appellant

None for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86745/2025

Date of Hearing: 15.10.2025

Date of Decision: 15.10.2025

Per: S.K. MOHANTY

None appeared for the Respondent. Heard learned AR for Revenue.

2. The miscellaneous application has been filed by Revenue, seeking for withdrawal of appeal. After going through the averments made in the miscellaneous application, we find that the amount of duty involved in this case is less than Rs. 50 lakhs. Thus, the present case of Revenue squarely falls under the National Litigation Policy formulated by the Central Government for reducing the litigation, communicated through CBIC instructions F. No. 390/Misc/30/2023-JC

dated 02.11.2023, wherein monetary limit for filing appeal before CESTAT has been prescribed at Rs.50 lakhs.

3. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by CBIC. Miscellaneous application is disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM