

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5
E-HEARING**

CUSTOMS APPEAL NO. 85902 OF 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-1434/2021-22 dated 18.01.2022 passed by the Commissioner of Customs (Appeal), Mumbai Zone-III, Mumbai.)

**VIPPY INDUSTRIES LIMITED
28, INDUSTRIAL AREA,
A.B. ROAD,
DEWAS (MP)-455001.**

Appellant

Vs.

**COMMISSIONER OF CUSTOMS-MUMBAI,
AIR CARGO IMPORT
AIR CARGO COMPLEX,
SAHAR ANDHERI (E),
MUMBAI-400099.**

Respondent

Appearance:

Shri Rabi Sankar Roychoudhury, Advocate, present for the Appellant
Shri L.B.D. Coasta, Dy. Commissioner, Authorised Representative, present for the Respondent.

CORAM:

HON'BLE Dr. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86832/2025

Date of Hearing : 20.11.2025

Date of Decision: 20.11.2025

Both sides are present online.

2. Amount involved in this appeal is Rs. 65,000/- which was paid towards late Fee for filing a bill of entry belatedly. No point of law is involved in this matter to continue with this appeal except that appellant had faced certain difficulties due to sickness and upgradation in the system of the Respondent that resulted in delay in filing the bill of entry.

3. Accordingly in exercise of provision of Section 129A, sub-clause (1) proviso (iii), the appeal is dismissed as not being admitted, since filed below the threshold prescribed for admission of an appeal.

**(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)**