

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Customs Appeal No. 86934 of 2016

(Arising out of Order-in- Appeal No. 46 to 48 (Adj-Exp/2016 (JNCH)
Appeals-I dated 29.04.2016 passed by Commissioner of Customs
(Appeals-I), Nhava Sheva)

Commissionar of Customs (NS-IV), MumbaiAppellant
JNCH, Nhava Sheva

Vs.

Ratnaveer Stainless Products P LtdRespondent
E-77/121, GIDC Savli (Manjusar)
District Vadodara, Gujarat

APPEARANCE:

Shri S Dixit, Advocate for the appellant
Shri C S Vinod, Authorised Representative for the respondent

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

FINAL ORDER No: 86961/2025

DATE OF HEARING: 27-11-2025
DATE OF DECISION : 27-11-2025

Per: Coram

This appeal of Commissioner of Customs (NS-IV),
Nhava Sheva lies against order¹ of Commissioner (Appeals)-I,

¹ [order-in- appeal no. 46 to 48 (Adj-Exp/2016 (JNCH) Appeals-I dated 29th April 2016]

Service Tax, Mumbai which set aside duty demand of ₹37,14,657/- with interest.

2. Learned Counsel for the respondent submitted that the amount in dispute in this appeal is below the threshold prescribed in the New Litigation Policy².

3. Learned Authorised Representative reiterated the submissions in the grounds of appeal.

4. Considering the amount involved in this dispute and the prescriptions in the New Litigation Policy *supra*, this appeal is dismissed without going into merits of the impugned order.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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