

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO.85433 OF 2015

[Arising out of order-in-appeal no.NGP/EXCUS/000/APPL/167/14-15 dated 13th November 2014 passed by the Commissioner of Customs , Central Excise and Service Tax, (Appeals),Nagpur]

COMMISSIONER OF CUSTOMS-NAGPUR

Appellant

Vs.

IRSHAD AHMED IBRAHIM GANGWALI

Respondent

Appearance:

Present for the Appellant: Shri J.K.Jain, Joint Commissioner (AR)

Present for the Respondent: None

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. 85211 /2026

DATE OF HEARING/DECISION: 21.01.2026

PER: CORAM

This appeal has been filed by the jurisdictional Commissioner of Customs arising out of order-in-appeal no.NGP/EXCUS/000/APPL/167/14-15 dated 13th November 2014 of Commissioner of Customs, Central Excise and Service Tax, (Appeals), Nagpur. The amount in dispute is below the threshold limit under New Litigation Policy (NLP).¹

2. Accordingly, appeal is dismissed as withdrawn.

(Dictated and pronounced in court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

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(C J MATHEW)
MEMBER (TECHNICAL)

¹ [F.no.390/Misc/30/2023-JC dated 2nd November 2023]

