CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 135 of 2008

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs (Export), Mumbai - I .... **Appellant**
2nd Floor, New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ratilal Kashiprasad .... **Respondent**
401, AB-38, Gokuldham, Filmcity Road,
Goregaon (East), Mumbai - 400063.

WITH

Customs Appeal No. 87601 of 2017

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs (Export Promotion), Mumbai .... **Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Sitaram Namdev Kokane .... **Respondent**
98/2,Hutatma Babu Genu Chawl,
Hanuman Nagar, Akurli Road,
Kandivali (East), Mumbai 400 101.

WITH

Customs Appeal No. 85807 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs (Export Promotion) Mumbai .... **Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ms Ishan Impex .... **Respondent**
504/805, Harikripa Centre Ellisbridge,
Ahmedabad – 380 015.

WITH

Customs Appeal No. 85808 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs
(Export Promotion) Mumbai **.... Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ms Matulya Polyester Ltd. **.... Respondent**
384-M,Kalbadevi Road, Dabholkar Wadi,
1st Floor, Mumbai – 400002.

WITH

Customs Appeal No. 85809 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs
(Export Promotion) Mumbai **.... Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ms Ashutosh Textiles **.... Respondent**
B-10, Swetal Park, P.O. Polytechnic,
Ahmedabad, Gujarat – 380 015.

WITH

Customs Appeal No. 85810 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs
(Export Promotion), Mumbai **.... Appellant**
2nd Floor, New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ms Akash Texturies P Ltd. **.... Respondent**
O-14, Kanaknidhi, Tikaliwada Nanpura,
Surat – 395 001.

WITH

Customs Appeal No. 85811 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs
(Export Promotion), Mumbai **.... Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Shri Sitaram Namdev Kokane **.... Respondent**
98/2,Hutatma Babu Genu Chawl,
Hanuman Nagar, Akurli Road,
Kandivali (East), Mumbai 400 101.

AND

Customs Appeal No. 85812 of 2018

(Arising out of Order-in-Original CAO No. 121/2007/CAC/CC/KS dated 27.09.2007 passed by Commissioner of Customs (Adjudication), Mumbai.)

Commissioner of Customs
(Export Promotion), Mumbai **.... Appellant**
New Custom House, Billard Estate,
Mumbai – 400001.

Versus

Ms Ankit Polysters Ltd. **.... Respondent**
Madhu Mansion, 2nd Floor, 325, Kalbadevi Road,
Mumbai – 400002.

APPEARANCE:

Shri Deepak Sharma, Authorized Representative for the Appellants
None for the Respondents

CORAM:

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

FINAL ORDER NO. A/ 85220-85227/2026

Date of Hearing: 02.02.2026
Date of Decision: 02.02.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 27.09.2007 passed by the learned Commissioner of Customs (Adjudication), Mumbai, in respect of various respondents, Revenue has preferred these appeals

before the Tribunal. In the common impugned order passed in respect of the above- named respondents, the learned Commissioner of Customs, out of the total customs duty demand of Rs.1,17,12,078/- sought for recovery, has only confirmed the duty demand of Rs.96,26,380/-. Thus, Revenue has preferred these appeals only against the remaining proposed duty demand for recovery of Rs.20,85,698/-, which was dropped in the impugned order.

3. Insofar as the monetary limit for filing of appeal before the Appellate Tribunal is concerned, by deriving the powers conferred in Section 131BA of the Customs Act, 1962, the Central Board of Indirect Taxes and Customs (CBIC) has issued the instructions, from time to time, with the objective in reduction of the Government litigation in the area of Customs. In the latest instruction issued by the CBIC from file F. No. 390/Misc/30/2023-JC dated 02.11.2023, the threshold monetary limit of Rs. 50 lakhs has been prescribed, below which the appeal shall not be filed before the CESTAT. Though at paragraph 2 in the said instructions dated 02.11.2023, there is specific mention of agitating the matter before the Appellate Forum, irrespective of the involvement of the amount on certain issues, but the issue categorized therein are not confirming to the present appeals filed by the Revenue. Hence, the appeals can be disposed of in terms of the litigation policy formulated by the Government.

4. In the case in hand, since the Customs duty demand of Rs.20,85,698/- was dropped by the learned adjudicating authority, which is below the threshold limit of Rs.50,00,000/- prescribed under the said Instruction dated 02.11.2023, Revenue is not permitted to file appeal before the Tribunal. Both sides have confirmed that the disputed amount of customs duty involved in the present appeal preferred by the Revenue is less than the monetary limit prescribed under the Instruction dated 02.11.2023 issued by the CBIC.

5. Considering the disputed amount of customs duty involved in the present appeals filed by Revenue, which is below the prescribed threshold limit, as per the Instruction dated 02.11.2023, the appeals filed by Revenue in our considered view, are liable to be dismissed.

Accordingly, the appeals filed by Revenue are dismissed under the Litigation Policy of the Government.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM