CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87320 of 2023

(Arising out of Order-in-Appeal No. 776 & 777 (Gr.III/CRC-I/2023/(JNCH) Appeals dated 26.07.2023 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II)

Commissioner of Customs, Nhava Sheva-III .... Appellant
Centralised Review and Appeal Cell. NS-V
Jawaharlal Nehru Customs House, Nhava Sheva,
Tal : Uran, Dist: Raigad – 400707.

Versus

M/s Mapsa Tapes Pvt. Ltd. .... Respondent
413 PP Towers – 2, Netaji Subhas Place,
New Delhi – 110034.

APPEARANCE:

Shri Krishna Azad, Authorized Representatives 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/85245/2026

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 26.07.2023 passed by the learned Commissioner of Customs (Appeals), Mumbai, Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner (Appeals), has disposed of two Order-in-Original Nos. 579/2021-22/DC/Gr.III/CAC/JNCH dated 31.08.2021 and 120/22-23/AM(I)/NS-III dated 15.07.2022 passed by the Deputy Commissioner of Customs. In respect of the original order dated 31.08.2021 (supra), the learned Commissioner (Appeals) has set aside such order; and with regard to original order dated 15.07.2022 (supra), denial of the benefit of refund was restored in favour of the appellant. In the appeal memorandum filed

by Revenue in *Form No. C.A.-5* at paragraph 14, it has been mentioned that amount in dispute is Rs.42,77,977/-.

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 appeal filed by the Revenue inasmuch as sanction of refund claim is the subject matter of present dispute. Hence, the appeal can be disposed of in terms of the litigation policy formulated by the Government.

4. Considering the disputed amount of refund of customs duty involved in the present appeal filed by Revenue, being only Rs.42,77,977/-, which is below the prescribed threshold limit as per the Instruction dated 02.11.2023, the appeal filed by Revenue in our considered view, are liable to be dismissed. Accordingly, the appeal filed by Revenue is 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