CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Application (Misc) No. 85964 of 2025
In
Customs Appeal No. 85231 of 2023

(Arising out of Order-in-Appeal No. 1115 (Gr.I/IA)/2022(JNCH)/Appeals dated 21.12.2022 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II)

Commissioner of Customs, Nhava Sheva-I **...Appellant**
Jawaharlal Nehru, Custom House, Nhava Sheva,
Dist. Raigad, Maharashtra - 400 707

Versus

Shri Prabal Kumar Kundu **...Respondent**
P-586, Block-N, New Alipore
Kolkata, West Bengal-700 053.

Appearance:

Shri Mahesh Patil, Authorized Representative 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/85276/2026

Date of Hearing: 05.02.2026
Date of Decision: 05.02.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Applicant/Appellant has filed this miscellaneous application, praying for amendment of the cause title in the appeal filed by them. It has been stated that the appellant's name in the appeal memorandum as '*Commissioner of Customs, Nhava Sheva-V*', may be changed and to be read as "*Commissioner of Customs, Nhava Sheva-I*", consequent to change in the jurisdiction of such adjudicating authority. Prayer made by the appellant is considered and accordingly, the changed name and jurisdiction of the applicant-appellant has been incorporated in the appeal records. Miscellaneous application is disposed of.

3. Feeling aggrieved with the impugned order 21.12.2022 passed by the learned Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II, Revenue has preferred this appeal before the Tribunal. The amount involved in the impugned proceedings is Rs.48,47,346/-.

4. 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 denial of the benefit of preferential rate of duty under Notification No.68/2012-Customs dated 31.12.2012 is the subject matter of present dispute. Hence, the appeal can be disposed of in terms of the litigation policy formulated by the Government.

5. Considering the disputed amount involved in the present appeal filed by Revenue as mentioned at column 14 in Form No. C.A.-5, being only Rs.48,47,346/-, which is below the prescribed threshold limit as per the Instruction dated 02.11.2023, the appeal filed by Revenue in our considered view, is 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