CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH

Customs Appeal No. 88566 of 2014

(Arising out of Order-in-Appeal No. 1743/Adj-IMP/2014 (JNCH)/ IMP 1674 dated 22.04.2014 passed by the Commissioner of Customs (Appeals) , JNCH, Nhava Sheva)

Commissioner of Customs (Import), Nhava Sheva .....**Appellant**
JNCH, Uran Dist. Raigad

VERSUS

Sriram Chemicals .....**Respondent**
1208, Regency Chamber, 12th Floor,
208, Nariman Point,
Mumbai

APPEARANCE:

Shri Shailesh Sheth, Advocate for the appellant
Shri Ram Kumar, AC(AR) for the respondent

CORAM:
HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER No: 85590/2026

DATE OF HEARING : 02-04-2026
DATE OF DECISION : 02-04-2026

Per: CORAM

Revenue submits that the duty involved in the matter is Rs.17,25,933/- only. The learned Authorised Representative further submits that as advised by the juridical Commissioner, there are similar show-cause notices pending adjudication and hence contests dismissal/withdrawal of the appeal for low monetary consideration.

2. We are not enamoured by the said contention of the learned Authorised Representative.

3. In view of monetary limit prescribed as threshold value for litigation as issued by Central Board of Indirect Taxes and Customs issued *vide* F.No. 390/Misc./116/2017-JC dated 02.11.2023, we dismiss the appeal filed by the revenue for monetary considerations.

4. It is made clear that we have not gone into the merits of the case at this juncture and question of law, if any, as involved in the matter is kept open.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(Rajeev Tandon)
Member (Technical)

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