CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. II

Customs Miscellaneous Application No. 85526 of 2025
In
Customs Appeal No. 86470 of 2023

(Arising out of Order-in-Appeal No. MUM-CUS-MA-IMP-266 TO 268/2022-23 dated 24.03.2023 passed by the Commissioner of Customs (Appeals), NCH, Mumbai Customs Zone-I)

Commissioner of Customs, Import- Mumbai **.... Appellant**
New Custom House, Ballard Estate,
Mumbai- 400 001.

Versus

M/s Shree Ganesha Enterprises **....Respondent**
Flat No. 1402, 14th Floor, C.A. 925, A wing,
Sai Milan Housing Society, Ganpatrao Kadam Marg,
Near Bharat Textiles, Worli, Mumbai- 400 018.

APPEARANCE:

Shri Jitesh Kumar Jain, Authorized Representative for the Appellant
None for the Respondent

CORAM:
HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 85614/2026

Date of Hearing: 22.04.2026
Date of Decision: 22.04.2026

Per: ASHOK JINDAL

None appeared for the Respondent. Heard learned Authorized Representative for Revenue.

2. After hearing the learned Authorized Representative and perusing the case records, we find that the amount of duty involved in this case is less than Rs. 60 lakhs. Thus, the present case of Revenue squarely falls under the litigation policy formulated by the Central Board of Indirect Taxes Customs vide Instructions F. No. 390/Misc./116/2917-JC dated 22.08.2019 read with CBIC-160390/20/2024-JC-CBEC dated 06.08.2024, wherein monetary limit for filing appeal before the Tribunal has been prescribed at Rs. 60 lakhs in respect of Central Excise & Service Tax matters.

3. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs.

(Dictated and pronounced in open court)

(Ashok Jindal)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

TVU