

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85812 of 2023

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-2386/2022-23 dated 14.02.2023 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Commissioner of Customs (I), ACC, Mumbai **Appellant**

Air Cargo Complex, Sahar Village,
Andheri (E), Mumbai – 400 099.

Versus

M/s. Serum Institute of India Pvt. Ltd., **Respondent**

212/2, Hadapsar, Opp Soli Poonawalla Road,
Pune, Maharashtra- 411 028.

APPEARANCE:

Shri Mahesh Patil, Authorized Representative for the Revenue
Shri Kiran Chavan, Advocate for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85736/2026

Date of Hearing: 02.06.2026

Date of Decision: 02.06.2026

Per: Ajay Sharma

It has been submitted that the amount involved in this appeal is Redemption Fine of Rs.1,50,000/- and penalty of Rs.10,21,604/-, which total comes to Rs.11,71,604/- only. Since this appeal has been filed by the Revenue, therefore, in view of the New Litigation Policy dated 02.11.2023, the same is dismissed.

(Dictated and pronounced in open court)

(Ajay Sharma)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)