

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

REGIONAL BENCH - COURT NO. II

Customs Appeal No. 85249 of 2024

(Arising out of Order-in-Appeal No. 939 & 940 (Gr.IV)/2023(JNCH)/Appeals dated 27.09.2023 passed by the Commissioner of Customs (Appeals), Mumbai -III)

Commissioner of Customs, NS-III

Jawaharlal Nehru Custom House,
Nhava Sheva, Distt.-Raigad,
Maharashtra- 400 707.

.... Appellant

Versus

M/s. Multiline Electronics Pvt. Ltd.,

J-239, MIDC Industrial Area, Bhosari,
Pune, Maharashtra- 411 023.

.... Respondent

APPEARANCE:

Shri Mahesh Patil, Authorized Representative for the Revenue
Shri J.C. Patel, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER NO. A/85735/2026

Date of Hearing: 02.06.2026

Date of Decision: 02.06.2026

Per: Ajay Sharma

Since in the instant appeal filed by Revenue, the amount involved is Rs.24,23,215/-, which is much below the threshold limit as fixed by the New Litigation Policy dated 02.11.2023, therefore, the appeal is dismissed.

(Dictated and pronounced in open court)

**(Ajay Sharma)
Member (Judicial)**

**(M.M. Parthiban)
Member (Technical)**