

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

REGIONAL BENCH - COURT NO. II

Customs Appeal No. 87672 of 2024

(Arising out of Order-in-Original No. 101/2023-24/Commr/NS-I/CAC/JNCH dated 24.07.2023 passed by the Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Commissioner of Customs, NS-I

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

.... Appellant

Versus

M/s. Kerry Ingredients Private Limited

Corporate Office Unit No. 302, 3rd Floor,
Ecospace Campus 3B, Marathalli- Sarakapur,
Outer Ring Road, Bellandur, Bangalore- 560 103.

.... Respondent

APPEARANCE:

Shri Deepak Sharma, Authorized Representative for the Revenue
Shri Akhilesh Kangsia a/w Shri Bharat Menon, Advocates for the Respondent

CORAM:

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

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

FINAL ORDER NO. A/85734/2026

Date of Hearing: 02.06.2026

Date of Decision: 02.06.2026

Per: Ajay Sharma

This appeal has been filed by the Revenue and the amount of penalty involved herein is around Rs.8,00,000/-. Since the amount involved is much below the threshold limit, therefore, in view of the New Litigation Policy dated 02.11.2023, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in open court)

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

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