

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

REGIONAL BENCH - COURT NO. II

**Customs Appeal No. 85076 of 2025
And
Customs Cross Objection No. 86181 of 2025**

(Arising out of Order-in-Appeal No. 347 (Gr.VA)/2023 (JNCH)/Appeals dated 21.03.2023 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai -II)

Commissioner of Customs, NS-V

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

.... Appellant

Versus

Vodafone Idea Limited,

Vodafone House, Building A,
Corporate Road, Off S.G. Highway,
Prahladnagar, Ahmedabad,
Gujrat- 380 051.

.... Respondent

APPEARANCE:

Shri Mahesh Patil, 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/85733/2026

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 involved herein is Rs.3,75,665/- pertaining to differential duty. 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.

2. Cross-objection filed by the Respondent also stands disposed of.

(Dictated and pronounced in open court)

(Ajay Sharma)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha