

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 88491 of 2018

(Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-1009 to 1013/2017-18 dated 31.01.2018 passed by Commissioner of Customs (Appeals), Mumbai Zone-III)

**Commissioner of Customs, Mumbai
(Air Cargo Import)**

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

.... Appellant

Versus

Reliance Jio Infocomm Ltd

Building no. 5-C, 1st Floor, Reliance Corporate Park,
Ghansoli, Navi Mumbai – 400 071.

.... Respondent

APPEARANCE:

Shri Deepak Sharma, Authorized Representative for the Appellant

Shri J.C. Patel a/w Ms. Shilpa Balani, Advocates for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 85750/2026

Date of Hearing: 24.03.2026

Date of Decision: 24.03.2026

PER: M.M. PARTHIBAN

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 31.08.2018 passed by the learned Commissioner of Customs (Appeals), Mumbai Zone-III, Revenue has preferred this appeal before the Tribunal. The amount involved in the impugned proceedings is Rs. 40,46,886/-.

3. Insofar as the monetary limit for filing of appeal before the Appellate Tribunal is concerned, by deriving the powers conferred in Section 131BA of the Customs Act, 1962, the Central Board of Indirect Taxes and Customs (CBIC) has issued the instructions, from time to time, with the objective in reduction of the Government litigation in the area of Customs. In the latest instruction issued by the CBIC from file F. No. 390/Misc/30/2023-JC dated

02.11.2023, the threshold monetary limit of Rs. 50 lakhs has been prescribed, below which the appeal shall not be filed before the CESTAT. Though at paragraph 2 in the said instructions dated 02.11.2023, there is specific mention of agitating the matter before the Appellate Forum, irrespective of the involvement of the amount on certain issues, but the issue categorized therein are not confirming to the present appeal filed by the Revenue inasmuch as the issue in this case relates to claim of benefit of Notification No. 24/2005-Cus. dated 01.03.2005 as amended. Hence, the appeal can be disposed of in terms of the litigation policy formulated by the Government.

4. Considering the disputed amount of refund of customs duty involved in the present appeal filed by Revenue, being only Rs. 40,46,886/-, which is below the prescribed threshold limit as per the Instruction dated 02.11.2023, the appeal filed by Revenue in our considered view, is liable to be dismissed. Accordingly, the appeal filed by Revenue is dismissed under the Litigation Policy of the Government.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)