CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 85483 of 2016

(Arising out of Order-in-Appeal No. MUM-CUSTM-SMP-212/2015-16 dated 01.12.2015 passed by Commissioner of Customs (Appeals) Mumbai Zone-I.)

Commissioner of Customs (Mulund CFS & General), Mumbai ... **Appellant**
New Custom House, Ballard Estate,
Mumbai- 400 001.

Versus

Seeba Exporters .... **Respondent**
12/47, Yeshwant Nagar, Goregaon (West),
Mumbai- 400 062.

<u>APPEARANCE</u>:

Shri L.B. D'Coasta, Authorized Representative for the Revenue

Shri Krishna Harishchandra, Company Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85779/2026

Date of Hearing : 09.04.2026
Date of Decision: 09.04.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 01.12.2015 passed by the learned Commissioner of Customs (Appeals), Mumbai Zone-I, Revenue has preferred this appeal before the Tribunal. The amount involved in the impugned proceedings is Rs.10,000/-.

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 imposition of redemption fine under Section 125 of the Customs Act, 1962 and penalty under Section 114 (iii) *ibid*, is the subject matter of present dispute and there is no involvement of any duty liability in the orders passed by the lower authorities. 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.10,000/-, 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)

SM