CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 85585 of 2024
In
Customs Appeal No. 85453 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-APSC-APP-1058/2021-22 dated 23.11.2021 passed by the Commissioner of Customs (Appeals), Mumbai Customs-Zone-III)

Commissioner of Customs, Air Special Cargo **.... Appellant**
Avas Corporate Point, Makwana Lane,
Andheri – Kurla Rd, Behind S.M. Centre,
Andheri East, Mumbai – 400 059.

Versus

M/s Vireshkumar & Bros. **.... Respondent**
3rd Floor, Ruby Chambers, 40-42,
Dhani Street, Zaveri Bazar,
Mumbai – 400 003.

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellant

Shri Yash Dethe, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/85771/2026

Date of Hearing: 17.06.2026

Date of Decision: 17.06.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. This miscellaneous application is filed by the Revenue seeking withdrawal of appeal on the ground of Litigation Policy.

3. Feeling aggrieved with the impugned order 23.11.2021 passed by the learned Commissioner of Customs (Appeals), Mumbai Zone-III, Revenue has preferred this appeal before the Tribunal. The amount of differential duty involved in the impugned proceedings is Rs.17,27,123/-.

4. 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 relates to denial of benefit provided under Notification No. 60/2002-Cus dated 07.06.2002. Hence, the appeal can be disposed of in terms of the litigation policy formulated by the Government.

5. Considering the disputed amount of differential customs duty involved in the present appeal filed by Revenue, being only Rs. 17,27,123/-, 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.

6. Miscellaneous application filed by Revenue stands disposed of.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha