CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 85425 of 2024
In
Customs Appeal No. 85862 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-707/2021-22 dated 29.09.2021 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Commissioner of Customs, Air Special Cargo **.... Appellant**
6th Floor, Awas Corporate Point,
Makwana Lane, Andheri – Kurla Road,
Behind S.M. Centre, Andheri (East),
Mumbai - 400 059.

Versus

M/s H. P. Silver **.... Respondent**
Om Namah Shivay Sadan, Dagadi Building,
Room No. 10, 1st Floor, 5/10 Zaobawadi,
Takurdwar RD, JSS Road, Mumbai – 400 002.

WITH

Customs Miscellaneous Application No. 85586 of 2024
In
Customs Appeal No. 85960 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-APSC-APP-721/2021-22 dated 29.09.2021 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Commissioner of Customs, Air Special Cargo **.... Appellant**
6th Floor, Awas Corporate Point,
Makwana Lane, Andheri – Kurla Road,
Behind S.M. Centre, Andheri (East),
Mumbai - 400 059.

Versus

M/s B. V. Chinai & Co. (India) Pvt. Ltd. **.... Respondent**
Office – JE-10, Customs Area, Ground Floor,
J. Tower, G-Block, Bharat Diamond Bourse,
Bandra Kurla Complex, Bandera (E),
Mumbai – 400 051.

APPEARANCE:

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

Shri D.C. Manjrekar, 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/85772-85773/2026

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. These miscellaneous applications are filed by the Revenue seeking withdrawal of appeals on the ground of Litigation Policy.

3. Feeling aggrieved with the impugned order 29.09.2021 passed by the learned Commissioner of Customs (Appeals), Mumbai Zone-III, Revenue has preferred these appeals before the Tribunal. The amount of duty involved in these cases has not been quantified, however, the Department has filed the miscellaneous applications stating that the duty involved in these cases is less than Rs.50 lakhs.

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. 46/2011-Cus dated 01.06.2011. Hence, the appeals 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 less than Rs.50 lakhs, which is below the prescribed threshold limit as per the Instruction dated 02.11.2023, the appeals filed by Revenue in our considered view, are liable to be dismissed. Accordingly, the appeals filed by Revenue are dismissed under the Litigation Policy of the Government.

6. Miscellaneous applications filed by Revenue stand disposed of. Cross-objection, if any, filed by the respondent also stands disposed of.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha