CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86353 of 2017

(Arising out of Order-in-Appeal No. 82(Gr.II-A/F)/2017/(JNCH)-Appeal-II dated 16.02.2017 passed by Commissioner of Customs (Appeals)-II, Mumbai-II.)

Commissioner of Customs (Nhava Sheva-V), Mumbai … **Appellant**
Jawaharlal Nehru Custom House, Nhava Sheva,
Navi Mumbai – 400 707.

Versus

Oriflame India Pvt. Ltd. …. **Respondent**
Ground Floor, No.2030N, Second Floor &
Space No. 402 & 403 on 4th Floor of Corporate One CCG,
New Delhi – 110 076.

APPEARANCE:

Ms. S. Varalakshmi, Authorized Representative for the Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. A/85782/2026

Date of Hearing : 16.06.2026
Date of Decision: 16.06.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 16.02.2017 passed by the learned Commissioner of Commissioner of Customs (Appeals)-II, Mumbai-II.), Revenue has preferred this appeal before the Tribunal. The amount involved in the impugned proceedings is Rs.30,00,000/-.

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 the imposition of redemption fine under Section 125 (i) of the Customs Act, 1962 and penalty under Section 112 (a) *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.30,00,000/-, 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