

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH**

**CUSTOMS MISCELLANEOUS APPLICATION NO.85277 OF 2026
IN
CUSTOMS APPEAL NO.87020 OF 2024
(on behalf of the Revenue)**

[Arising out of Order-in-Appeal No.501(GR.V)/2023(JNCH/APPEALS dated 10.05.2023 passed by the Commissioner of Customs (Appeals), Nhava Sheva, Mumbai Zone-II]

**COMMISSIONER OF CUSTOMS-NHAVA
SHEVA-V**

JNPT, Custom House, Nhava Sheva, Raigad, Maharashtra-400707

Appellant

Vs.

SUKHDEV JANG BAHADUR SINGH GUJARAL

401, Orchid Place Building, Dr.Peter Dais Road,
Opp.Mehboob Studio, Bandra (West), Mumbai-400050

Respondent

Appearance:

Present for the Appellant:Shri C.S.Vinod, AC (AR)

Present for the Respondent:Shri Ashok Kumar Singh, Advocate

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

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

FINAL ORDER NO.86007/2026

Date of Hearing/Decision: 12.08.2026

PER BENCH

The miscellaneous application No.C/85277/2026 has been filed by the Revenue for withdrawal of appeal No.87020/2024 since the amount involved in the appeal filed by the Revenue is much below the threshold limit as prescribed by the Board's instruction dated 02.11.2023.

2. We have heard learned Authorised Representative and gone through the application. In view of the submission, the application is

allowed and the appeal filed by the Revenue against the impugned order dated 10.05.2023 is dismissed as withdrawn.

(Dictated and pronounced in open court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

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