IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.19 OF 2010
ALONG WITH
CUSTOMS APPEAL NO.20 OF 2010

The Commissioner of Customs (Import), Mumbai .. Appellant
Vs.
Apar Industries, Mumbai .. Respondent

Mr. D.B. Deshmukh, with Ms. Sangeeta Yadav, for the Appellant.
Mr. Hormaz Daruwalla, with Ms. Bhairavi Pathak, i/by I.R. Joshi & Co., for the Respondent.

CORAM : DHIRAJ SINGH THAKUR &
VALMIKI SA MENEZES, J.J.

DATE : 9TH NOVEMBER, 2022.

P.C. :

1. The demand in both these Appeals is to the tune of Rs.13,40,195/-, which is less than the threshold limit of Rs.1 crore prescribed by the Central Board of Indirect Taxes & Customs (Judicial Cell), Department of Revenue, Ministry of Finance, New Delhi vide "Instruction" dated 22nd August 2019 (F.No.390/Misc/116/2017-JC), which envisages withdrawal of such Appeals which are below the limit prescribed.

2. Be that as it may, both the Appeals are disposed of in terms of the aforementioned "Instruction" (F.No.390/Misc/116/2017-JC), dated 22nd

August 2019, issued by Central Board of Indirect Taxes & Customs (Judicial Cell).

3. However, we observe that in case the Revenue finds for some reason that these Appeals were not supposed to have been withdrawn in the light of the aforesaid "Instruction" dated 22nd August 2019, it would be open to the Revenue to file an application seeking restoration of both these Appeals, to be decided on its own merits.

[VALMIKI SA MENEZES, J.] **[DHIRAJ SINGH THAKUR, J.]**