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Date: 2023.07.06
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOM APPEAL (CUAPP) NO.24 OF 2022

WITH

INTERIM APPLICATION NO.1736 OF 2021

IN

CUSTOM APPEAL (CUAPP) NO.24 OF 2022

The Commissioner of Customs (General)

...Appellant

Versus

Merchant & Sons

...Respondent

Mr. J. B. Mishra for the Appellant.

Mr. Jas Sanghavi a/w. S. S. Nangolkar i/by PDS Legal for the
Respondent.

CORAM : G. S. KULKARNI,
JITENDRA JAIN, J.J.

DATE : 4th JULY, 2023.

P.C.

1. We have heard learned counsel for the Appellant and
learned counsel for the Respondent.

2. We find that the penalty in question has sought to be
imposed on the Appellant and which has been set aside by the
Customs, Excise and Service Tax Appellate Tribunal (CESTAT),
Mumbai in the order impugned in the present proceedings is
assailed in this appeal. Considering the instructions in the
circular dated 30th December 2016, issued by the Department of
Revenue Central Board of Excise and Customs and as the

amounts involved is Rs.50,000/- which is less than Rs.20,00,000/- as per instructions of Central Board of Excise & Customs dated 30th December 2016, which states that no appeal shall be filed in the High Court if the amount involved is below Rs.20,00,000/-. In view thereof, we do not entertain the present Appeal.

3. Appeal is disposed of. No costs.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]