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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 23.02.2024

\+ CUSAA 26/2024, CM APPL. 11076-78/2024

COMMISSIONER OF CUSTOMS ..... Appellant

versus

FJM CYLINDERS PVT. LTD. ..... Respondent

<u>Advocates who appeared in this case:</u>

For the Petitioner	Mr. Aditya Singla, SSC with Mr. Harssu Bhatia, Advocate.
For the Respondent:	None.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

<u>JUDGMENT</u>

<u>SANJEEV SACHDEVA, J. (ORAL)</u>

1. Subject Appeal impugns an order whereby the Custom Excising Service Tax Appellate Tribunal by order held an order dated 25.05.2023 held the respondent entitled to refund of the Antidumping

duty of Rs.40,21,173.

2. Subject Appeal is covered by notification dated 2.11.2023 read with notification dated 17.08.2011 issued by the Central Board of Indirect Taxes and Custom on the subject "Reduction of Government litigation - providing monetary limit for filing appeals by departments before Cess Tax/High Court/Supreme Court-regarding". The monetary limit prescribed for filing an appeal before the High Court has been enhanced to Rs. 1 Crore by notification dated 02.11.2023.

3. The instructions direct not only for not filing an appeal but also withdrawal of pending cases as per the revised limit.

4. Since the subject appeal involves a duty of Rs.40,21,173/- which is the below the monetary limit prescribed and is not covered by the exceptions stipulated in the subject notification, this appeal is dismissed on the ground of Low Tax Effect.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

FEBRUARY 23, 2024/ss