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

CUSTOMS APPEAL NO.63 OF 2024

Commissioner of Customs, NS-General,
Jawaharlal Nehru Customs House .. Appellant

Versus

APM Terminals India Pvt Ltd .. Respondent

WITH
CUSTOMS APPEAL NO.8 OF 2025

Commissioner of Customs, NS-General,
Jawaharlal Nehru Customs House .. Appellant

Versus

APM Terminals India Pvt Ltd .. Respondent

Mr.Siddharth Chandrashekhar a/w Abhishek Mishra, Advocates for the Appellant in both Appeals.

Ms. Aviva Jogani i/b Bombay Law Chambers, Advocates for Respondent in both Appeals.

CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : JANUARY 28, 2026

P. C.

1. When the above matters had come up on 21st January 2026, *prima facie*, we found that the tax effect in the above Appeals was less than Rs.1 Crore as stated in Instruction No.F.No.390/Misc/30/2023-JC issued by the Central Board of Indirect Taxes & Customs on 2nd November 2023 (**CBIC Instructions**). In these circumstances, we had asked the advocate for the Appellant to take necessary instructions as to why the Appeal is filed [because it is below the tax effect], and also whether the Revenue will withdraw the above Appeal. To enable the learned advocate to take the necessary instructions, the matter was placed on board today.

2. Today when the matter is called out, the learned advocate appearing on behalf of the Appellant/Revenue stated that they have addressed a letter to the concerned Department but have got no instructions.

3. Considering these facts and circumstances, and atleast *prima facie* being satisfied that the tax effect in both these Appeals is below the monetary limit of Rs.1 Crore as stipulated in the aforesaid CBIC Instructions, we dispose of the above Appeals for low tax effect.

4. Since this is our *prima facie* view, we, however, grant liberty to the Appellant/Revenue to revive the above Appeals, if for any reason it is found that the disputed tax is above Rs.1 Crore or that the above Appeals fall within any of the exceptions set out in the CBIC Instructions.

5. Both the Appeals are accordingly disposed of. However, there shall be no order as to costs.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**