

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. I

Customs Miscellaneous Application No. 86696 of 2025
Customs Miscellaneous Application No. 86824 of 2025
(on behalf of Appellant)

In

Customs Appeal No. 87049 of 2023

(Arising out of Order-in-Appeal No.MUM-CUSTOM-APSC-APP-2875/2022-23 dated 31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai

Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

.... Appellant

Versus

M/s eShop World (U.S. Direct E-Commerce)

(Singapore PTE Ltd.)

(i) 16 Raffles Quay, 10 Hong Leong Building,
Singapore – 048581

(ii) C/o Li Fung, 10 Bulim Avenue, Singapore - 648165

.... Respondent

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
Ms. Neha Chakraborty, Advocate for the Respondent

WITH

Customs Miscellaneous Application No. 86827 of 2025
(on behalf of Appellant)

In

Customs Appeal No. 86780 of 2025

(Arising out of Order-in-Appeal No.MUM-CUSTOM-APSC-APP-2875/2022-23 dated 31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai

Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

.... Appellant

Versus

**Shri Percy Baji Avari,
Director, M/s Aramex India Pvt. Ltd.**

210-212, Ascot Centre, Sahar Road,
Andheri (East), Mumbai – 400 099

.... Respondent

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
Shri Ananta Khandait, Advocate for the Respondent

AND

Customs Miscellaneous Application No. 86829 of 2025
(on behalf of Appellant/Respondent)

In

Customs Appeal No. 86782 of 2025

(Arising out of Order-in-Appeal No.MUM-CUSTOM-APSC-APP-2875/2022-23 dated 31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai **.... Appellant**
Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

Versus

M/s Nike Inc., USA **.... Respondent**
One Bowerman Drive, Beaverton,
Oregon, 97005-6453, USA

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
Shri Nayan Singhal, Advocate for the Respondent

AND

Customs Miscellaneous Application No. 86826 of 2025
(on behalf of Appellant/Respondent)

In

Customs Appeal No. 86783 of 2025

(Arising out of Order-in-Appeal No.MUM-CUSTOM-APSC-APP-2875/2022-23 dated 31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai **.... Appellant**
Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

Versus

Shri Arjun Chand, Senior Manager, **.... Respondent**
Clearance Dept. M/s Aramex India Pvt. Ltd.
B-327, First Floor, Green Fields Colony,
Faridabad, Haryana – 121 010

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
None for the Respondent

AND

Customs Miscellaneous Application No. 86830 of 2025
(on behalf of Appellant/Respondent)

In

Customs Appeal No. 87056 of 2025

(Arising out of Order-in-Appeal No.MUM-CUSTOM-APSC-APP-2875/2022-23 dated 31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai

Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

.... Appellant

Versus

**Stephan O’Riordan, Chief Operating Officers
M/s eShop World (U.S. Direct E-Commerce)**

(Singapore PTE Ltd.)

(i) 16 Raffles Quay, 10 Hong Leong Building,
Singapore – 048581

(ii) C/o Li Fung, 10 Bulim Avenue, Singapore - 648165

.... Respondent

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
None for the Respondent

AND**Customs Miscellaneous Application No. 86825 of 2025**

(on behalf of Appellant/Respondent)

In**Customs Appeal No. 87057 of 2025**

(Arising out of Order-in-Appeal No.MUM-CUSTM-APSC-APP-2875/2022-23 dated
31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai

Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

.... Appellant

Versus

**Shri Rajiv Thakkar, Manager,
Clearance Dept. M/s Aramex India Pvt. Ltd.**

210-212, Ascot Centre, Sahar Road,
Andheri (East), Mumbai – 400 099

.... Respondent**AND****Customs Miscellaneous Application No. 86828 of 2025**

(on behalf of Appellant/Respondent)

In**Customs Appeal No. 87058 of 2025**

(Arising out of Order-in-Appeal No.MUM-CUSTM-APSC-APP-2875/2022-23 dated
31.03.2023 passed by the Commissioner of Customs (Appeals), Mumbai-III)

Commissioner of Customs (APSC), Mumbai

Adjudication Cell, 5th Floor, Avas Corporate Point,
Makwana Lane, Andheri (East),
Mumbai – 400 059

.... Appellant

Versus

M/s Aramex India Pvt. Ltd.

210-212, Ascot Centre, Sahar Road,
Andheri (East), Mumbai – 400 099

.... Respondent

APPEARANCE:

Shri C.S. Vinod, Authorized Representative for the Appellants
Shri Ananta Khandait, Advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86799-86805/2025

Date of Hearing: 14.11.2025

Date of Decision: 14.11.2025

Per: S.K. Mohanty

These miscellaneous applications have been filed by the Revenue for withdrawing the appeals in terms of the instructions issued by Central Board of Indirect Taxes and Customs (CBIC) from File No. 390/MISC/30/2023-JC dated 02.11.2023. In the said instructions, the monetary limit of Rs.50 lakhs was fixed, below which appeal shall not be filed before the Tribunal. Such monetary limit was further enhanced to Rs.60 lakhs vide instructions dated 06.08.2024. On perusal of the case records, we find that the amount involved in all these appeals is less than Rs.60 lakhs. Therefore, as per the policy decision by CBIC for reduction of government litigation, we are of the view that the appeals filed by Revenue cannot be proceeded with for a decision on merits.

2. Therefore, the prayer made by the Revenue is considered and miscellaneous applications are allowed. Accordingly, the appeals filed by the Revenue are dismissed as withdrawn.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)