HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Custom Appeal No. 2/2024

Commissioner Of Customs (Preventive), Jaipur, New Central Revenue Building, Status Cricle Jaipur-302005.

----Appellant

Versus

Suresh Chand Garg Son Of Shri Ramesh Chand Garg, R/o Wadi Mohalla, Near Chameli School, Ward No.9, Bharatpur-301019.

----Respondent

For Appellant(s)	:	Mr. Ajay Shukla with Ms. Jyoti Sharma
For Respondent(s)	:	

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

23/03/2026

1. The objections have been raised by learned counsel for the respondent stating that as per the circular issued by the Central Board of Indirect Taxes and Customs on 17.08.2011 read with the instructions issued on 02.11.2023, the appeal has been filed against the judgment passed by the CESTAT although the value is less than Rs. 1 crore at that time when the appeal was filed. Learned counsel has invited our attention to the judgment passed by the Hon’ble Supreme Court wherein a similar case of confiscation and penalty was examined and the threshold limit of Rs. 1 crore was found to be the bench value for entertaining of an appeal. Learned counsel for the respondent further submits that the instructions issued by the Central Board of Indirect Taxes and Customs does not deal with the cases relating to confiscation. It

would be apposite to quote the order passed by the Hon'ble Supreme Court in **The Commissioner of Customs (Preventive) v. T V Abdul Khader [SLP(C) Diary No(s). 21917/2025]** wherein the Hon'ble Court held as under:

> "On going through the impugned order of the High Court of Kerala at Ernakulam dated 12th November, 2024, we are in agreement with the High Court that the value involved in the present matter is much below the threshold limit. That part, the Customs, Excise and Service Tax Appellate Tribunal (for short, "CESTAT") had set aside the confiscation and the penalty imposed on the respondent by the original authority which the High Court declined to interfere by the impugned order.
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> On due consideration, we agree with the view taken by the High Court that when the amount of redemption, fine and penalty taken together is below the threshold limit of Rs.1,00,00,000/- (Rupees one crore), as fixed by the Central Board of Indirect Taxes and Customs, the appeal certainly was not maintainable."

2. The aspect which the Court would take into consideration for ascertaining whether the matter would be covered within or without the limits laid down. The determinative element would be the duty/tax under the dispute and not the manner by which the duty has been imposed or penalty has been imposed as has been laid down in the circular dated 17.08.2011.

3. We, therefore, find that so far as the present appeal is concerned, the same would be covered by the circular dated 17.08.2011 read with instructions dated 02.11.2023 as the monetary limit of the duty imposed is less than Rs. 1 crore.

4. The customs appeal is accordingly dismissed on account of valuation.

(SHUBHA MEHTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

LAKSHYA SHARMA /196-S