

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8690 OF 2011

COMMISSIONER OF CUSTOMS, AMRITSAR APPELLANT(S)

VERSUS

HARISH CHANDER

RESPONDENT(S)

WITH

CIVIL APPEAL No. 8691 OF 2011

O R D E R

We have heard learned counsel for the appellant.

2. Our attention has been drawn to Circular F. No.390/Misc./163/2010-JC dated 17.12.2015 issued by the Ministry of Finance, Department of Revenue, Central Board of Excise and Customs providing the monetary limits below which appeal shall not be filed before various courts. The limit fixed for filing appeal before the Supreme Court of India is Rs.25 Lakhs.

3. Admittedly, in the case at hands, the valuation of the goods at the time of seizure was only Rs.9 Lakhs.

4. In view of the above Circular, the appeals involve amount much less than Rs.25 Lakhs and thus, appeals accordingly stand dismissed on account of low tax effect. However, the question of law is left open to be adjudicated in an appropriate case.

5. Pending application(s), if any, shall stand disposed of.

.....J.
(KRISHNA MURARI)

.....J.
(BELA M. TRIVEDI)

NEW DELHI
10th MAY, 2023

ITEM NO.103

COURT NO.11

SECTION IV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 8690/2011

COMMISSIONER OF CUSTOMS, AMRITSAR

Appellant(s)

VERSUS

HARISH CHANDER

Respondent(s)

WITH

C.A. No. 8691/2011 (IV)

Date : 10-05-2023 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE KRISHNA MURARI
HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Appellant(s) Mr. N Venkatraman, A.S.G.(NP)
Mrs. B Sunita Rao, Adv.
Mr. Mukesh Kumar Maroria AOR
Mr. Apoorv Kurup, Adv.
Mr. B K Satija, Adv.
Mr. Ashok Panigrahi, Adv.
Mrs. Anil Katiyar, AOR

Mr. B. Krishna Prasad, AOR
Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Mr. M. K. Garg, AOR

UPON hearing the counsel the court made the following
O R D E R

The appeals stand dismissed in terms of the
signed order. Pending application(s), if any, shall
stand disposed of.

(Geeta Ahuja)
Assistant Registrar-cum-PS

(Beena Jolly)
Court Master

(Signed Order is placed on the file)