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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010035572024**

\+ CUSAA 7/2024 & CM APPL. 6188/2024

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Satish Aggarwala, SSC with Ms. Mala Sharma, SPP, Mr. Aman Triapthi & Ms. Neha Kamboj, Advs.

versus

M/S. THE CRAFT HARVEST .....Respondent

Through: Ms. Kaadambari Singh, Sr. Adv. with Mr. Mayank Tripathi & Mr. Gyan Sancheti, Advs.

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% 04.11.2026

1. This appeal is filed under Section 130A of the Customs Act, 1962 against the order dated 13.07.2023 passed by Customs, Excise and Service Tax Appellate (CESTAT).

2. At the outset, learned senior counsel for the respondent raises a preliminary objection that the appeal is not maintainable in view of the instructions dated 02.11.2023.

3. Learned counsel for the appellant contends that the monetary limit shall not apply because this case deals with the prohibited items.

4. Relevant portion of instructions dated 02.11.2023 reads as under:

"In exercise of the powers conferred by Section 131BA of the

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Customs Act, 1962 and in partial modification of earlier instruction issued from F. No. 390/Misc./163/2010-JC dated 17.08.2011, the Central Board of Indirect Taxes & Customs (hereinafter referred to as the Board) fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Court and the Supreme Court:

S. No	Appellate Forum	Monetary limit
1	SUPREME COURT	Rs. 2 Crore
2	HIGH COURTS	Rs. 1 Crore
3	CESTAT	Rs. 50 Lakh

2. Adverse judgments relating to the following should be contested irrespective of the amount involved:
a) Where the constitutional validity of the provisions of an Act or Rule is under challenge;
b) Where Notification/ Instruction/ Order or Circular has been held illegal or ultra vires;
c) Classification and refund issues which are of legal and/ or recurring nature."

5. The monetary limit of rupees one crore is fixed for filing an appeal before this court and it is not disputed by learned counsel for the appellant that the amount involved is less than rupees one crore. The only submission is that the matter pertains to prohibited items and hence the instruction shall not apply.

6. The instruction are unambiguous that only three exceptions have been carved out to which the monetary limit shall not apply. Firstly, the issue involving the constitutional validity of a provision of an Act or rule; secondly, notification/instruction/order or circular has been held to be illegal or *ultra vires* and lastly, the classification and refund issues having legal and/or recurring nature.

7. There is no exception with regard to the involvement of the prohibited

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items carved out in the instructions. The appeal is dismissed as not maintainable keeping the substantial question of law open.

8. Pending application is also disposed of.

AVNEESH JHINGAN, J

SHAIL JAIN, J

NOVEMBER 4, 2026
Ch

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