

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No.664 of 2012

(Arising Out Of OIA-103-105/2012-AHD-III-/KANPAZHAKAN/COMMR-A-/AHD Dated 08/05/2012 Passed By Commissioner Of Central Excise-AHMEDABAD-III)

C.C.E. & S.T.-Ahmedabad-iii

.....Appellant

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

Victory Ceratech Pvt Ltd

.....Respondent

Village-Dhanali, Tal-Kadi,
Mehsana, Gujarat

With

Excise Appeal No.10227 of 2020

(Arising Out Of OIO-103-105-2012-AHD-III-K-ANPAZHAKAN-COMMR-A-AHD Dated 08/05/2012 Passed By Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-III)

C.C.E. & S.T.-Ahmedabad-iii

.....Appellant

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

VICTORY CERATEC PVT LTD

.....Respondent

Plot No. 239, Village Dhanali, Taluka Kad
Mehsana, Mehsana, Gujarat

And

Excise Appeal No.10228 of 2020

(Arising Out Of OIO-103-105-2012-AHD-III-K-ANPAZHAKAN-COMMR-A-AHD Dated 08/05/2012 Passed By Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-III)

C.C.E. & S.T.-Ahmedabad-iii

.....Appellant

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

VICTORY CERATEC PVT LTD

.....Respondent

Plot No. 239, Village Dhanali, Taluka Kad
Mehsana, Mehsana, Gujarat

APPEARANCE:

Shri. Sanjiv Kinker, Superintendent (AR) for the Appellant
Shri. S.J. Vyas, Advocate for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 11903-11905 /2021

DATE OF HEARING: 28.05.2021
DATE OF DECISION:28.05.2021

RAMESH NAIR

Earlier the Revenue had filed one appeal bearing No. E/664/2012 whereas they were supposed to file two appeals since there were two separate Orders In Original, accordingly on the order passed by this Tribunal order dated 15.11.2019, the Revenue has filed two separate appeals which were registered as E/10227/2020 and E/10228/2020. Accordingly, the appeal No. E/664/2012 becomes infructuous, hence, dismissed accordingly. In other two appeals each appeal involved amount of less than Rs. 50 lakhs, accordingly in terms of Circular F. No. 390/Misc/116/2017-JC dated 22.08.2019, the revenue's appeals are dismissed on monetary limit.

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Prachi