

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

REGIONAL BENCH - COURT No. I

Customs Appeal No.70680 of 2017-Division Bench

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-0733 to 0756-17-18 dated 31/07/2017 passed by Commissioner of Central Tax (Appeals), Noida)

Principal Commissioner of Customs, NoidaAppellant

(C-56/42, Renu Tower, Sector-62, Noida)

VERSUS

M/s CMR Nikkei India Pvt. Ltd.Respondent

(Plot No.65, Sector-15, Phase-II, Rewari, Haryana)

APPEARANCE:

Shri Shiv Pratap Singh, Authorised Representative for the Appellant
Ms. Stuti Saggi, Advocate for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO.- 71257 / 2019

Date of Hearing : 01 July, 2019
Date of Decision : 01 July, 2019

PER: ARCHANA WADHWA

It is seen that the impugned order stands passed by Commissioner (Appeals) disposing of twenty four appeals. Revenue has filed only one appeal against the said order Order-in-Appeal No.733-756. On being questioned learned A.R. appearing for the Revenue is not able to express against which appeal, the present appeal of the Revenue has filed.

2. We are of the view that Revenue was under obligation to challenge the order separately in respect of each appeal. In any case and in any view of the matter, we note that small amounts

are involved in each appeal disposed of by Commissioner (Appeals). The highest amounts involved in one of the appeal is to the extent of Rs.4,87,881/-. As such, we are of the view that Revenue's appeal, even if considered as against the said Order-in-Appeal, is barred under litigation policy. As such, we reject the Revenue's appeal under Litigation Policy.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Lks