

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 1774 of 2012

(Arising out of Order-in-Appeal No. 84/2012 dated 28.03.2012
passed by the Commissioner of Central Excise (Appeals I),
Bangalore)

**Commissioner of Central Excise,
Bangalore I Commissionerate,**

C.R. Building,
Queens Road,
Bangalore 560 001.

Appellant(s)

VERSUS

**M/s. Samanthu Business
Forms Private Limited,**

No.37/3, Basavanapura Main Road,
Bhattarahalli Village,
Bangalore – 560 049.

Respondent(s)

APPEARANCE:

Shri K. Vishwanatha, Superintendent (AR), for the Appellant

None for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 20479 /2024

DATE OF HEARING: 11.06.2024

DATE OF DECISION: 11.06.2024

PER : D.M. MISRA

This appeal is filed by the Revenue against Order-in-Appeal
No. 28/2012 dated 28.03.2012.

2. Heard the learned AR for the appellant. None present for
the respondent.

3. On going through the records, we find that the amount of
duty involved is 8,73,739/-, which is much below the threshold

limit prescribed under Litigation Policy Circular dated 22.08.2019. Consequently, the Revenue's appeal is dismissed as not maintainable.

(Dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Tr/Raja