

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

REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 20112 of 2015
Central Excise Cross-objection No.20591 of 2015**

(Arising out of Order-in-Appeal No. 1043/2017 dated 28.12.2017
passed by the Commissioner of Customs (Appeals), Bengaluru.)

Commissioner of Central Excise,

Mysore Commissionerate,
Site No.S1&S2, Vinaya Marga,
Siddartha Layout,
Mysore – 570 011.

Appellant(s)

VERSUS

**M/s. J.K. Tyre & Industries
Limited,**

Vikrant Tyre Plant-I,
KRS Road, Metagalli,
Mysore – 570 016.

Respondent(s)

APPEARANCE:

Mr. Rajiv Kumar Agrawal, Commissioner (AR) for the Appellant

Mr. Dattatray D Bhat, Advocate for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 20212 /2025

DATE OF HEARING: 26.02.2025

DATE OF DECISION: 26.02.2025

PER : DR. D.M. MISRA

After hearing both sides for some time, we find that the amount involved in the present appeal is less than Rs.50 lakhs. Further, we find that recently, the Central Board of Indirect Taxes & Customs has issued Instruction F.No.390/Misc./30/2023-JC dt. 02.11.2023 fixing the monetary limit of Rs.50 lakhs for filing appeal by Department before

CESTAT and instructed the field formations to withdraw the appeals which fall within the above monetary limit of Rs.50 lakhs. In view of the above, the appeal is dismissed under Litigation Policy. Consequently, cross-objection filed by the respondent also gets disposed of.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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