

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Application(s) Involved:

**E/CROSS/20245/2014 in E/3509/2012-DB, E/21389/2016-DB,
E/25354/2013-DB, E/355/2009-DB
E/WITHDRAWAL/20532/2019 in E/355/2009-DB**

Appeal(s) Involved:

**E/3509/2012-DB, E/21389/2016-DB,
E/25354/2013-DB, E/355/2009-DB**

[Arising out of Order-in-Appeal No. 293/2012 dated
04/10/2012 passed by CCE(Appeals), Bangalore]

[Arising out of Order-in-Appeal No. BLR-EXCUS-003-COM-
03-16-17 dated 03/06/2016 passed by Commissioner of
Central Excise , BANGALORE-III]

[Arising out of Order-in-Appeal No. 644-2012 dated
20/11/2012 passed by Commissioner of Central Excise ,
BELGAUM]

[Arising out of Order-in-Appeal No. 23-2009 dated
09/01/2009 passed by Commissioner of Central
Excise(Appeals), Mangalore]

**Commissioner of Central Excise ,
Customs and Service Tax
BANGALORE-I**

NULL POST BOX NO 5400...CR BUILDINGS,
BANGALORE, - 560001

Appellant(s)

**Commissioner of Central Excise
And Service Tax Bangalore-iii**

PB.NO.5400...QUEENS ROAD,
CENTRAL REVENUES BUILDING,
BANGALORE, - 560001
KARNATAKA

Appellant(s)

**Commissioner of Central Excise,
Customs and Service Tax
BELGAUM**

NULL NO. 71...CLUB ROAD,
CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

Appellant(s)

**Commissioner of Central Excise,
Customs and Service Tax
COMMISSIONER OF CENTRAL
EXCISE**

Appellant(s)

NULL NO. 71...CLUB ROAD,
CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

VERSUS

GE INDIA INDUSTRIAL PVT LTD

90/B, 2ND FLOOR, ELECTRONIC CITY HOSUR
ROAD, BANGALORE 560 100

Respondent(s)

Wildcraft India Pvt Ltd

No 43, B S V N Complex, Uttarahalli Main
Road, Subramanyaoyra Post
No 51, Flat No.201, 2nd Floor, Mamta Manor
Apartments, Haines Road
BANGALORE - 560061
KARNATAKA

Respondent(s)

Kmmi Ispat Pvt Ltd

Sy No. 63-66, Halavarthy Village,
KOPPAL -
KARNATAKA

Respondent(s)

MYSORE POLYMERS & RUBBER

PRODUCTS PVT. LID.,
NO.20, DRS ROAD, METAGALLI, MYSORE

Respondent(s)

Appearance:

Shri Rama Holla, Superintendent(AR)
Smt. C.V. Savitha, Superintendent(AR)
Shri Ravi Raghavan, Advocate for M/s. Mysore
Polymers & Rubber Products

For the appellants

For the Respondent

None for others

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20847-20850 / 2019

Date of Hearing: 27/09/2019

Date of Decision: 27/09/2019

Per : BENCH

Revenue has filed all these four appeals challenging different impugned orders. Further, Miscellaneous application No.E/Withdrawal/20532/2019 has been filed by Revenue in appeal No.E/355/2009 praying for permission to withdraw the appeal since the amount involved therein is less than Rs.50 lakhs.

2. After hearing both sides for some time, we find that the amounts involved in the present appeals are less than Rs.50 lakhs. Further we find that recently, the Central Board of Indirect Taxes & Customs has issued Instruction F.No.390/Misc./116/2017-IC dt. 22/08/2019 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 Board's instruction cited supra, all the appeals are dismissed without going into the merits of the case. Cross-objection also stands disposed of.

(Order was pronounced and dictated
in Open Court on **27/09/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

Raja...