IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO. II

Appeal No. E/86708 & 86712 to 86718/2013

(Arising out of Order-in-Appeal No. 196 to 207 dated 24.12.2012 passed by the Commissioner of Central Excise & Service Tax (Appeals-IV), Mumbai-I).

Commissioner of Central Excise, Thane-II	Appellant

Vs.

M/s JSW Steel Ltd.	Respondent

Appearance:

	for Appellant
	for Respondent

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE SHRI RAJU, MEMBER (TECHNICAL)

Date of Hearing: 23.01.2018

Date of Decision: 23.01.2018

ORDER NO. A/85631-85638/2018

Per: Ramesh Nair

These appeals are filed by the Revenue. The amount involved is less than Rs.10,00,000/- in all these appeals.

2. In partial modification of the Board's Circular F.No. 390/Misc./163/2010-JC dated 17.12.2015, the monetary limit for filing of appeals in the Tribunal has been increased

from Rs.5,00,000/- to Rs.10,00,000/-. Recently, the CBE&C vide Circular dated 1.1.2016 has clarified that the litigation policy shall be applicable with regard to the pending cases also.

3. Keeping in view the fact that the amount involved is less than Rs.10,00,000/- and as per the litigation policy of the Government vide Board's letter F.No. 390/Misc./163/2010-JC dated 17.8.2011 read with Hon'ble Gujarat High Court's judgments in the case of *CCE, Surat-I* vs. *Shreenath Fabrics* reported in 2014 (303) ELT 540 (Guj.) and in the case of *CCE, Vadodara-I* vs. *Pharmanza Herbal Pvt. Ltd.* reported in 2014 (306) ELT 153 (Guj.) and the judgment of the Hon'ble Karnataka High Court in the case of *CCE, Bangalore-III* vs. *Presscom Products* reported in *2011 (268) ELT 344 (Kar.),* the appeals of the Revenue are dismissed without going into the merits of the case.

(Operative portion of the order pronounced in Court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

Sinha