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

Appeal No. E/582,625,630,631,632/2009

(Arising out of Order-in-Appeal No. PII/PAP/47 to 50/2009 dt. 16.2.2009 passed by the Commissioner of Customs & Central Excise)

Commissioner of Central Excise, Kolhapur : **Appellant**

VS

Shri Gautam Salecha : **Respondent**
Shri M.L. Nakhate,
Shri Gautam Salecha,
M/s. V. Text Weaving & Manufacturing Mills
M/s. Siddhivinayak Polymers

Appearance

Shri N.N. Prabhudesai, Supdt. (A.R.) for Appellant

Shri C.M.Sharma, Consultant (A.R) for respondent

CORAM:

Hon'ble Shri Ramesh Nair, Member (Judicial)
Hon'ble Shri Raju, Member (Technical)

Date of hearing : 12/04/2018
Date of decision : 12/04/2018

ORDER NO. A/86396-86400/2018

Per : Ramesh Nair

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

2. Shri N.N. Prabhudesai Ld. Superintendent, (A.R.) appearing on behalf of the Revenue reiterates the finding of the impugned order.

3. Shri C.M. Sharma, Learned Consultant for respondents submitted that Government of India *vide* F. No. 390/Misc./116/2017-JC dated 4th

April 2018 whereby clause (c) stands withdrawn. Accordingly appeals are not maintainable on litigation policy.

4. We find that the amount involved in these cases are not exceeding Rs.10 lakhs, hence the appeals can be disposed of on Government's litigation policy.

5. As per the Board's Circular F.No.390/Misc./163/2010-JC dated 17/8/2011 as amended by Circular F. No. 390/Misc./116/2017-JC dated 4th April, 2018 on Government's litigation, the Revenue is not suppose to file appeal before this Tribunal, if the amount of duty or penalty or interest involved is not exceeding Rs. 10 lacs. Therefore, the appeals are dismissed as per the above referred Government's litigation policy, without going into the merit of these cases.

(Pronounced in court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

SM.