CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH, MUMBAI
Appeal No. E/87008/2016

(Arising out of Order-in-Appeal No. SK/114 to 117/TH-II/2016 dated 9th March 2016 passed by Commissioner of Central Excise (Appeals), Mumbai-I)

The Commissioner of Central Excise Thane II — Appellant

Vs.

Paper Print (India) P. Ltd. — Respondent

Appearance:

Shri N.N. Prabhudesai, Supdt. (AR) for the Appellant

None

CORAM:

Hon'ble Shri C J Mathew, Member (Technical)
Hon'ble Shri Ajay Shrama, Member (Judicial)

Date of hearing: 07.06.2018
Date of decision: 07.06.2018

O R D E R No: A / 86940 / 2018

Per: C J Mathew

None appeared for the respondent. On being pointed out that the matter appeared to be covered by the bar on litigation under the policy of Government of India, Learned Authorised Representative submitted that two notices against two noticees had been decided in two adjudication orders and the first appellate authority had, *vide* impugned order-in-appeal no. SK/114 to 117/TH-II/2016 dated 9th March 2016, allowed all four appeals against which Revenue had filed a common appeal. Of these, only appeal no. SK/114 and SK/115, pertaining to goods valued at Rs. 90,664/- , are subject to the threshold limits in the litigation policy, he pleads that the matter may be taken up in entirety and that the policy be applied while disposing off the appeal.

2. On perusal of the records it is seen that there are four orders-in-original dealt with appeal no. SK/114 to 117/TH-II/2016 dated 9th March 2016. The contention of Revenue that the privilege of filing a single appeal against any impugned order impedes separate consideration of each does not stand the test of reason. In the ordinary course and in the light of the policy for withdrawal of case, Revenue should have sought indulgence to file separate appeals. Accordingly, that portion of the impugned order that pertains to order-in-original no. RKS/03/2011 dated 29th April 2011 stands dismissed and the appeal shall be heard and disposed off only to the extent relatable to in order-in-original 06/AK/TH-II/2013 dated 6th February 2013 which we, for the sake of convenience, designate as appeal no. SK/116/TH-II/2016 and no. SK/117/TH-II/2016.

(Order dictated in Court)

(Ajay Sharma)	**(C J Mathew)**
Member (Judicial)	**Member (Technical)**

**SB