

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

Application No. ST/MISC/86147/2018
Appeal No. ST/88660/2014

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-15-14-15 dated 30.04.2014 passed by the Commissioner of Central Excise (Appeals), Pune-I).

Commissioner of Central Excise, Pune-I	Appellant
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Vs.

M/s Ideal Wood Working and Engineering Pvt. Ltd.	Respondent
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Appearance:

O.M. Shivlikar, A.C (A.R)	for Revenue
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None	for Respondent
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CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL) HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)
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Date of Hearing: 08.08.2018

Date of Decision: 08.08.2018

ORDER NO. **A/87107 / 2018**

Per: Dr. D.M. Misra

This is an appeal filed by the Revenue against order-in-appeal No. PUN-EXCUS-001-APP-15-14-15 dated 30.04.2014 passed by the Commissioner of Central Excise (Appeals), Pune-I.

2. Learned AR for the Revenue fairly accepts that the amount involved in the present appeal is less than Rs. 20,00,000/-, accordingly covered by the Litigation Policy Circular of the CBEC, bearing No. 390/Misc./163/2010-JC(8-2011) dated 17.08.2011, as amended by Circular F. No. 390/Misc./ 116/2017-JC dated 11.07.2018.

3. In the result, the Revenue's appeal is dismissed. Miscellaneous application disposed.

(Operative portion Pronounced in Court)

(S. Srivastava)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

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