

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

APPEAL No. ST/85970/2015

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APP/223/14-15 dated 11.12.2014 passed by Commissioner of Central Excise (Appeals), Nagpur)

Commissioner of Central Excise, Nagpur

Appellant

Vs.

The Superintendent of Police

Respondent

Appearance:

Shri O.M. Shivdikar, Assistant Commissioner (AR), for appellant
Shri D.H. Nadkarni, Advocate, for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of Hearing: 10.8.2018

Date of Decision: 10.8.2018

ORDER No. **A/87127/2018**

Per: Dr. D.M. Misra

This is an appeal filed by the Revenue against order-in-appeal No. NGP/EXCUS /000/APP/223/14-15 dated 11.12.2014.

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 17.8.2011, as amended by Circular F.No. 390/Misc./116/2017-JC dated 11.7.2018.

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

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

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

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