

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

**APPLICATION No. E/Misc/86238/2018
APPEAL Nos. E/87725/2017, 412,416/2012, 85582/2014, 87727/2017,
85381/2018**

Arising out of Order-in-Original No. GOA-EXCUS-000-COM-001-2017-18 dated 25.4.2017 and corrigendum dated 21.7.2017 passed by Commissioner of Central Excise & Service Tax, Panaji Goa.

Arising out of Order-in-Appeal No. YDB/3/2011 dated 30.1.2012 passed by Commissioner of Central Excise (Appeals), Mumbai-I.

Arising out of Order-in-Appeal No. NSK-EXCUS-000-APP-328-13-14 dated 27.11.2013 passed by Commissioner of Central Excise (Appeals), Nashik.

Arising out of Order-in-Appeal No. SK/12/M-IV/2017 dated 20.1.2017 passed by Commissioner of Central Excise (Appeals), Mumbai-I.

Commissioner of Central Excise & ST, Goa Commissioner of Central Excise, Thane-II Commissioner of Central Excise, Nashik Commissioner of Central Excise, Mumbai-IV	Appellant
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Vs.

Emkay Elastomers Atlantic Pharmaceuticals Atlantic Pharmaceuticals Karmveer Kakasaheb Wagh SSK Ltd. Kayji Polymers (India) Mahanagar Gas Ltd.	Respondents
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Appearance:

Shri S. Hasija, Superintendent (AR), for appellant
Shri Sachin Chitnis, Advocate, for respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of Hearing: 15.10.2018
Date of Decision: 15.10.2018

ORDER No. A/**87635-87640/2018**

Per: Mrs. Archana Wadhwa

These appeals are filed by the Revenue.

2. Learned AR for the Revenue fairly accepts that the amount involved in the present appeals 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 appeals are dismissed.
The miscellaneous application is also disposed of.

(Pronounced in court)

(Sanjiv Srivastava)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)