

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

**Application No.E/MISC/86670, 86667 & 86671/2018
Appeal No. E/87724, 87725 & 87726/2016**

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-131 to 143-2016-17 dated 28.09.2016 passed by Commissioner of Central Excise, Goa),

**Commissioner of Central Excise,
Goa**

Appellant

Vs.

**Kundil Alloys P. Ltd.
Mandovi Metals P. Ltd.
Flex Art Foil Ltd.**

Respondent

Appearance:

Shri A.S. Parabh, Asst. Commr (AR)
None

for appellant
for respondent

CORAM:

**Hon'ble Mr. S.K.Mohanty, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)**

Date of Hearing/Decision: 13.12.2018

FINAL ORDER NO. A/88144-88146 / 2018

Per: Bench

Revenue has filed these miscellaneous applications, seeking for withdrawal of appeals on the ground of litigation policy.

2. Heard learned D.R. appearing for Revenue. None appeared for the respondents.

3. These appeals are directed against impugned order dated 28.09.2016 passed by the Commissioner of Central Excise (Appeals), Goa. The amount involved in these appeals are Rs. 11,21,452/-, Rs.10,41,200/- and Rs.17,74,558/- respectively.

4. Considering in reduction of Government litigation before various judicial forums, including the Tribunal, the CBEC had issued instruction vide File No. 390/Misc./113/2010-JC(8-2011) dated 17th August 2011 and No. 390/Misc./163/2010-JC dated 17.12.2015, fixing the monetary limit, below which the appeal shall not be filed by Revenue before the judicial forums. As per the instruction dated 17.12.2015, the monetary limit was fixed at Rs.10,00,000/- for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20,00,000/- vide instruction dated 11.07.2018 issued by the CBEC. However, there is a stipulation in the instruction dated 11.07.2018 that issues involving substantial questions of law should be contested, irrespective of the prescribed monetary limit. In the present case, since there is no substantial question of law involved for consideration by the Tribunal and in view of the fact that the amount involved is less than Rs.20,00,000/-, as per the instruction dated 11.07.2018 of the CBEC, the appeal cannot be entertained on merits.

5. Accordingly, the appeals filed by the Revenue are dismissed on monetary limits, as per the instructions referred (supra) issued by the CBEC. Miscellaneous applications are also disposed of.

(Order dictated in Court)

(Sanjiv Srivastava)
Member (Technical)

(S.K.Mohanty)
Member (Judicial)

nsk