

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

Application No. E/MISC/86585/18 In Appeal No. E/85001/14
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(Arising out of Order-in-Appeal No. 399/BPS/MUM/2013 dated 28.9.2013 passed by the Commissioner of Central Excise & Service Tax (Appeals), Mumbai-IV).
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Commissioner of Central Excise, Thane-II	Appellant
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Vs.

M/s EOC Tailor Made India Pvt. Ltd.	Respondent
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Appearance:

Shri Ajay Kumar, Addl. Commissioner (AR)	for Appellant
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Shri Nilesh Agrawal, C.A.	for Respondent
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And

Application No. ST/MISC/86562/18 In Appeal No. ST/88207/18
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(Arising out of Order-in-Appeal No. 89/GH/2017-18/Raigad dated 16.03.2018 passed by the Commissioner of CGST & Central Excise (Audit), Thane-II).

Commissioner of CGST & Central Excise, Navi Mumbai	Appellant
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Vs.

M/s LCL Logistics Pvt. Ltd.	Respondent
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Appearance:

Shri Dilip Shined, AC (AR)	for Appellant
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Shri Nilesh Agrawal, C.A.	for Respondent
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CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL) HON'BLE MR. C.J. MATHEW, MEMBER (TECHNICAL)
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Date of Hearing: 31.10.2018

Date of Decision: 31.10.2018

ORDER NO. **A/87812-87813/2018**

Per: Dr. D.M. Misra

These miscellaneous applications are filed by the Revenue seeking withdrawal of the appeals on the ground that the amount involved in these appeals are less than the monetary limit fixed under Litigation Policy Circular F.No. 390/Misc/163/ 2010-JC dated 17.8.2011 as amended by Instruction vide F. No. 390/Misc/116/2017-JC dated 11.07.2018.

2. Considering that the amount involved is less than Rs.20.00 lakhs and covered by the aforesaid Litigation Policy circular issued by the CBE&C, the miscellaneous applications are allowed; appeals are dismissed being withdrawn.

(Dictated and pronounced in Court)

(C.J. Mathew)
Member (Technical)

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

Sinha