

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

Appeal No. E/1105/2007

(Arising out of Order-in-Appeal No. AT/213/M-III/2007 dated 9.5.2017 passed by the Commissioner of Central Excise & Service Tax (Appeals), Mumbai-II).
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Commissioner of Central Excise, Mumbai-III	Appellant
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Vs.

M/s Just Textiles Ltd.	Respondent
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Appearance:

Shri Deepak Chavan, Supdt. (AR)	for Appellant
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Shri Prakash Shah, Advocate	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: 30.11.2018

Date of Decision: 30.11.2018

ORDER NO. **A/88041 / 2018**

Per: Dr. D.M. Misra

This is an appeal filed by the Revenue against Order-in-Appeal No. AT/213/M-III/2007 dated 9.5.2017 passed by the Commissioner of Central Excise & Service Tax (Appeals), Mumbai-II.

2. The learned AR for the Revenue fairly submits that the amount involved in the present appeal is Rs.11,54,115/- which is less than Rs. 20.00 lakhs the amount fixed under the litigation policy circular of the Central Board of Indirect Taxes & Customs vide F.No. 390/Misc/116/2017-JC dated 11.07.2018.

3. We find that the amount of refund involved in the present appeal is less than Rs.20.00 lakhs and covered by the Litigation Policy Circular issued by CBI&C vide 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. Consequently, the Revenue's appeal is dismissed.

(Dictated and pronounced in Court)

(S. Srivastava)
Member (Technical)

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

Sinha