

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH – MUMBAI.

Excise Appeal No. 1070 of 2011

(Arising out of Order-in- Original/Appeal No. YDB/256/M-II/2011 dated 17-03-2011
passed by Commissioner of Central Excise (Appeals)-II

.....Appellant

**COMMISSIONER OF CENTRAL EXCISE-MUMBAI,
9TH FLR., PIRAMAL CHAMBERS,
JIJIBHOY LANE, LALBAUG,
PAREL, MUMBAI – 400 012**

VERSUS

.....Respondent

**DYNAMIC BEVERAGES PVT. LTD.
G-12/12A, ANSA INDUSTRIAL ESTATE,
SAKI VIAR ROAD,
ANDHERI (E), MUMBAI – 400 072.**

APPEARANCE:

Shri Sanjay Hasija, Supdt. (AR) for the Appellant
Shri Ms. Lalita Phadke, Advocate for the Respondent

CORAM:

HON'BLE C.J. MATHEW, MEMBER (TECHNICAL)

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85789/2019

Date of Hearing: 22.04.2019

Date of Decision: 22.04.2019

PER: CORAM

This dispute against order-in-appeal no. YDB/256/M-II/2011 dated 17th March 2011 of Commissioner of Central Excise (Appeal) Mumbai, Zone-II involves duty liability of ₹ 14,78,561/- in the proceeding initiated against M/s Dynamic Beverages Pvt Ltd and

confirmed by the original authority. Aggrieved by the setting aside of confirmation in the impugned order, Revenue is in appeal.

2. The disputed amount being below the threshold prescribed in circular no. F. No. 390/Misc./116/2017-JC dated 11th July 2018 of Central Board Excise and Customs, appeal is dismissed in accordance with the litigation policy of Government of India without going into the merits.

(Pronounced in open Court)

(C.J. MATHEW)
Member (Tehnickal)

(DR. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)