

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

WEST ZONAL BENCH

Excise Cross No. 42 of 2011

in

Excise Appeal No. 686 of 2011

(Arising out of Order-in-Appeal No. YDB/57 & 58/M-II/2011 dated 28.01.2011 passed by the Commissioner of Central excise (Appeals), Mumbai Zone II)

Commissioner of Central Excise, Mumbai IIAppellant
9th Floor, Piramal Chambers,
Jijibhoy Lane, Lalbaug,
Parel, Mumbai

Vs.

M/s. Packsale IndustriesRespondent
61, Sidhapura Indl. Estate,
Halav Pool, Masrani Lane,
Kurla (W), Mumbai

APPEARANCE:

Shri A.B. Kulgod, AC (AR) for the appellant
Shri Bhushan D. Jani, Advocate for the respondent

**CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)**

FINAL ORDER No: A/86060 / 2019

DATE OF HEARING : 01.01.2019
DATE OF DECISION : 01.01.2019

PER: C J MATHEW

This appeal of Revenue lies against order-in-appeal no. YDB/57 & 58/M-II/2011 dated 28th January 2011 of the Commissioner of Central Excise (Appeals), Mumbai Zone II, setting aside the order of the original authority which had confirmed duty liability of ₹17,98,470/-, confiscation of goods and imposition of penalty of like amount.

2. As the amount involved in dispute is below the threshold prescribed *vide* F. No. 390/Misc./116/2017-JC dated 11th July 2018 of Central Board of Excise & Customs, the appeal of Revenue is dismissed as per the litigation policy. Cross objection is also disposed off.

(Operative part pronounced in Court)

(C J Mathew)
Member (Technical)

(Ajay Sharma)
Member (Judicial)