CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. I

Excise Appeal No. 1556 of 2010

(Arising out of Order-in-Appeal No. PKS/80-89/Bel/2010 dated 01.06.2010 passed by Commissioner of Central Excise (Appeals), Mumbai-III)

Commissioner of Cen. Excise, Belapur **Appellant**
1st floor, CGO Complex,
CBD Belapur,
Navi Mumbai 400 614.

Vs.

M/s. Sandoz Pvt. Ltd. **Respondent**
8-A/2, 8-B, TTC-MIDC Indl. Area,
Kalwe Block, Vill. Dighe,
Navi Mumbai 400 708.

Appearance:

Shri S.K. Hattangadi, AC, Authorised Representative for the Appellant
Shri Mohit Raval, Advocate, for the Respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

FINAL ORDER NO. **A/86573/2019**

Date of Hearing: 06.09.2019
Date of Decision: 06.09.2019

PER: DR. D.M. MISRA

At the outset, the learned Advocate for the respondent submits that in view of the recent Policy Circular dated 22.08.2019 amending earlier Circular dated 17.08.2011, the monetary limit to litigate the excise and service tax cases before the CESTAT by Revenue has been fixed at Rs.50,00,000/-. Since the amount involved in the present appeal is around Rs.35 lakhs, hence, the same is liable to be dismissed.

2. Learned AR for the Revenue does not dispute the same facts.

3. In view of the Litigation Policy Circular No. 390/Misc/163/2010-JC dated 17.08.2011 as amended on 22.08.2019, the monetary limit to pursue the appeal before this Tribunal by the Revenue being Rs.50 lakhs, consequently, the appeal is dismissed.

(Dictated and pronounced in the open court)

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

(Sanjiv Srivastava)
Member (Technical)

tvu