

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

REGIONAL BENCH - COURT NO. I

**Excise Miscellaneous Application No. 85978 of 2019**  
(on behalf of Appellant)

**In**

**Excise Appeal No. 87577 of 2015**

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-0081 & 82-15-16 dated 24.09.2015 passed by the Commissioner of Central Excise & Service Tax (Appeals), Pune-I.

**Commissioner of Central Excise, Pune-I** .... **Appellant**  
E Wing, 2<sup>nd</sup> Floor, GST Bhawan,  
41-A, Sassoon Road, Pune-411001

Versus

**3M Electro & Communication India** .... **Respondent**  
145, Off Mumbai Pune Road,  
Pimpri, Pune-411 018

**WITH**

**Excise Miscellaneous Application No. 85979 of 2019**  
(on behalf of Appellant)

**In**

**Excise Appeal No.87576 of 2015**

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-0081 & 82-15-16 dated 24.09.2015 passed by the Commissioner of Central Excise & Service Tax (Appeals), Pune-I.

**Commissioner of Central Excise, Pune-I** .... **Appellant**  
E Wing, 2<sup>nd</sup> Floor, GST Bhawan,  
41-A, Sassoon Road, Pune-411001

Versus

**3M Electro & Communication India** .... **Respondent**  
145, Off Mumbai Pune Road,  
Pimpri, Pune-411 018

Appearance:

Ms A.S. Parab, AC (AR) for the Appellant

Shri Kiran Chavan, Adv. for the Respondent

**CORAM:**

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**  
**HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)**

**FINAL ORDER NO. A/87013-87014 / 2019**

Date of Hearing: 06.11.2019

Date of Decision: 06.11.2019

***Per: Dr. D.M. Misra***

These miscellaneous applications are filed by the Revenue for withdrawal of the appeals in the light of Litigation Policy Circular F. No. 390/Misc/116/2017-JC dated 22.08.2019.

2. Learned AR for the Revenue submits that the amount involved in the present appeals are less than Rs 50.00 lakhs, which is covered by the Litigation Policy Circular vide F. No. 390/Misc/116/2017-JC dated 22.08.2019. Hence, the Revenue intends to withdraw the appeals.

3. Since the amount involved in the Revenue's appeals are less than the threshold limit of Rs. 50.00 lakhs mentioned in the litigation policy circular dated 22.08.2019, we allow the miscellaneous applications for withdrawal of the appeals. Consequently, the Revenue's appeals are dismissed being withdrawn.

(Dictated and pronounced in open court)

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

**(S. Srivastava)**  
**Member (Technical)**