

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

REGIONAL BENCH - COURT NO. I

Excise Miscellaneous Application No. 86138 of 2019
(on behalf of Appellant)

In

Excise Appeal No. 86197 of 2016

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-275 TO 285-2015-16 dated 25.02.2016 passed by the Commissioner of Central Excise & Service Tax (Appeals), Goa).

Commissioner of Central Excise, Goa **Appellant**
ICE House, EDC Complex Plot No.6,
Goa-403001

Versus

ONLINE PACKAGING PVT LTD **Respondent**
S-72 & 73 Phase B, Verna Industrial Estate,
Goa-403722

WITH

Excise Miscellaneous Application No. 86125 of 2019
(on behalf of Appellant)

In

Excise Appeal No.86199 of 2016

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-275 TO 285-2015-16 dated 25.02.2016 passed by the Commissioner of Central Excise & Service Tax (Appeals), Goa).

Commissioner of Central Excise, Goa **Appellant**
ICE House, EDC Complex Plot No.6,
Goa-403002

Versus

Prakash Corrugated Products **Respondent**
L-116-B, Phase-III, Verna Industrial Estate,
Verna, Goa-403722.

AND

Excise Miscellaneous Application No. 86135 of 2019
(on behalf of Appellant)

In

Excise Appeal No. 86222 of 2016

(Arising out of Order-in-Appeal No. GOA-EXCUS-000-APP-275 TO 285-2015-16 dated 25.02.2016 passed by the Commissioner of Central Excise & Service Tax (Appeals), Goa).

Commissioner of Central Excise, Goa

.... Appellant

ICE House, EDC Complex Plot No.6,
Goa-403001

Versus

Velvin Packaging Pvt. Ltd.

.... Respondent

D-2-14/15, Corlin Industrial Estate,
Goa-403110

Appearance:

Shri N.N. Prabhudesai, Supdt. (AR) for the Appellant

Shri C.S. Birader, Adv. for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

HON'BLE MR. S. SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87017-87019 / 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)

Sinha