

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

REGIONAL BENCH – COURT NO.1

Miscellaneous Application No.E/MISC/86133 of 2019

(on behalf of Appellant)

in Excise Appeal No.87430 of 2016

[Arising out of Order-in-/Appeal No.GOA-EXCUS-000-APP-111 to 119-2016-17,
dt.27.07.2016, passed by the Commissioner (Appeals), CGST, Goa]

Commissioner, CE & ST

ICE House, EDC Complex, Patto,
Panji-Goa

.....Appellant

VERSUS

M/s Chemtrol Industries Ltd,

Plot No.141, 142, Kundaim Industrial Estate,
Kundaim, Goa

.....Respondent

WITH

Miscellaneous Application No.E/MISC/86143 of 2019

(on behalf of Appellant)

in Excise Appeal No.87431 of 2016

[Arising out of Order-in-/Appeal No.GOA-EXCUS-000-APP-111 to 119-2016-17,
dt.27.07.2016, passed by the Commissioner (Appeals), CGST, Goa]

Commissioner, CE & ST

ICE House, EDC Complex, Patto,
Panji-Goa

.....Appellant

VERSUS

M/s KEMTEC India Photographic Co. P. Ltd

Plot No.23, 20 & 21, Kundaim Industrial Estate,
Kundaim ,
Goa 403 722

.....Respondent

Appearance:

For Appellant : Mrs. A.S. Parab, AC(AR), Shri Anil Choudhary, DC(AR).

For Respondent : Ms. Tejal Patil, Advocate

CORAM:

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

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

FINAL ORDER NO.A/87086-87087/2019

Date of Hearing: 05.11.2019

Date of Decision: 05.11.2019

PER: DR.D.M. MISRA

These miscellaneous applications are filed by the Revenue seeking withdrawal of the appeals on the ground that the amount involved in the present appeals is less than Rs.50.00 lakhs, in view of CBEC's Litigation Policy Circular No. 390/Misc/116/2017-JC, dated 22.08.2019.

2. In the result, Revenue's appeals are dismissed being withdrawn. Miscellaneous Applications disposed of. Cross Objections also gets disposed of.

(Dictated and pronounced in the open court)

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

(Sanjiv Srivastava)
Member (Technical)

Bahalkar