

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

REGIONAL BENCH - COURT NO. I

Excise Miscellaneous Application No. 86219 of 2019

(on behalf of Appellant)

in

Excise Appeal No. 86093 of 2016

(Arising out of Order-in-Appeal No. GOA/EXCUS/000/APPL/930/15-16 dated 10.02.2016 passed by the Commissioner (Appeals) Central Excise & Customs, Nagpur.

Commissioner of Central Excise, Nagpur I Appellant

Telangkhedi Road, Civil Lines,
Nagpur-440001.

Versus

M/s Diffusion Engineers Ltd

.... Respondent

Plot No.T-5/6 MIDC Industrial Area
Hingana Road, Nagpur-440 016

Appearance:

Shri A.S. Parab, Authorized Representative for the Appellant

Ms. Tejal Patil, Advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

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

FINAL ORDER NO. A/87196/2019

Date of Hearing: 27.11.2019

Date of Decision: 27.11.2019

Per: Bench

Heard both sides.

2. The miscellaneous application has been filed by the Revenue, seeking for withdrawal of appeal. After going through the averments made in the miscellaneous application, I find that the amount of duty involved in this case is less than Rs.50.00 lakhs. Thus, the present case of Revenue squarely falls under the litigation policy formulated by the Central Board of Indirect Taxes & Customs vide F. No. 390/Misc/116/2017-JC dated 22.08.2019, wherein monetary limit for filing appeal has been prescribed at Rs.50 lakhs in respect of Central Excise & Service Tax matters.

3. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs. Miscellaneous application is disposed of.

(Dictated and pronounced in open Court)

(Mr. S.K. Mohanty)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)