

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Appeal No. 617 of 2012

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012
passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, BelapurAppellant
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

VERSUS

M/s. Bharat Bijlee Ltd.Respondent
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

WITH

Excise Appeal No. 618 of 2012

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012
passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, BelapurAppellant
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

VERSUS

M/s. Bharat Bijlee Ltd.Respondent
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

AND

Excise Appeal No. 619 of 2012

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012
passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, BelapurAppellant
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

VERSUS

M/s. Bharat Bijlee Ltd.
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

.....Respondent

AND

Excise Appeal No. 620 of 2012

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, Belapur
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

.....Appellant

VERSUS

M/s. Bharat Bijlee Ltd.
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

.....Respondent

AND

Excise Appeal No. 621 of 2012

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, Belapur
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

.....Appellant

VERSUS

M/s. Bharat Bijlee Ltd.
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

.....Respondent

AND**Excise Appeal No. 622 of 2012**

(Arising out of Order-in-Appeal No. BC/267-272/BEL/2011 dated 20.01.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, Belapur
1st Floor, C.G.O. Complex,
CBD Belapur,
Navi Mumbai – 400 614

.....Appellant

VERSUS

M/s. Bharat Bijlee Ltd.
Plot No. 2, MIDC Industrial Area,
Thane-Belapur Road, Rabale
Navi Mumbai – 400 614

.....Respondent

APPEARANCE:

Shri Sanjay Hasija, Superintendent with
Shri N.N. Prabhudesai, Superintendent, Authorised Representative for the
Appellant

Ms. Padmavati Patil, Advocate for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86710-86715/2021

Date of Hearing: 13.08.2021

Date of Decision: 13.08.2021

PER: BENCH

All the appeals filed by Revenue are below Rs.50,00,000/-,
since the amount involved in these appeals is below the litigation
policy Circular, and no substantial question of law is agitated.

2. The appeals are dismissed in terms of litigation policy Circular F. No. 390/Misc/116/2017-JC dated 22.08.2019.

(Pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad