CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Excise Appeal No. 715 of 2012

(Arising out of Order-in-Appeal No. US/97 & 98/M-II/2012 dated 12.02.2012 passed by Commissioner (Appeals)II, Central Excise, Mumbai)

Commissioner of Central Excise, Mumbai-II **.....Appellant**
9th Floor Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel.
Mumbai – 400 012.

VERSUS

Siddhi Vinayak Enterprises **.....Respondent**
Standard House Opp. Ahmed Bakery Kale
Marg Bail Bazar Old Kurla, Kurla (West),
Mumbai – 400 072.

WITH

Excise Miscellaneous Application (CROSS) No. 93 of 2012

(on behalf of Respondent)

in

Excise Appeal No. 716 of 2012

(Arising out of Order-in-Appeal No. US/97 & 98/M-II/2012 dated 12.02.2012 passed by Commissioner (Appeals)II, Central Excise, Mumbai)

Commissioner of Central Excise, Mumbai-II **.....Appellant**
9th Floor Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel.
Mumbai – 400 012.

VERSUS

Prasad V. Narkar **.....Respondent**
Standard House Opp. Ahmed Bakery Kale Marg
Bail Bazar Old Kurla, Kurla (West),
Mumbai – 400 072.

<u>Appearance:</u>

Shri N.N. Prabhudesai, Supdt. Authorized Representative for the Revenue
Shri H.G. Dharmadhikari, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/87283-87284/2021

Date of Hearing: 08.12.2021
Date of Decision:08.12.2021

PER : S.K. MOHANTY

When the matter was called, the learned Advocate for the respondent submitted that both the appeals filed by Revenue are covered under the Litigation Policy formulated by the Ministry of Finance, Government of India. In this context, he has submitted the Instruction No. F. No.390/Misc./116/2017-JC dated 22.08.2019 issued by the Central Board of Indirect Taxes & Customs. On perusal of the case record, we find that in both the appeals disputed amount involved is less than Rs.20 lakhs. Thus, we are of the considered view that these appeals cannot be taken up for hearing owing to the stake involved. Accordingly, appeals filed by Revenue are dismissed only on the ground of monetary limit as per the instruction referred (supra). Cross objection filed by the respondent is disposed of.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(Raju)
Member(Technical)

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