CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH

EXCISE APPEAL NO: 860 OF 2012

[Arising out of Order-in-Appeal No: US/133 & 134/RGD/2012 dated 28th February 2012 passed by the Commissioner of Central Excise (Appeals), Mumbai – II.]

Commissioner of Central Excise & Service Tax
Raigad
Kendriya Utpad Shulk Bhavan, Plot No. 1, Sector 17
Khanda Colony, New Panvel - 412206 ...***Appellant***

versus

Hanil Era Textiles Ltd
Village Vanivali, Tal: Khalapur, Dist: Raigad – 410220
Maharashtra ***...Respondent***

WITH

EXCISE APPEAL NO: 861 OF 2012

[Arising out of Order-in-Appeal No: US/133 & 134/RGD/2012 dated 28th February 2012 passed by the Commissioner of Central Excise (Appeals), Mumbai – II.]

Commissioner of Central Excise & Service Tax
Raigad
Kendriya Utpad Shulk Bhavan, Plot No. 1, Sector 17
Khanda Colony, New Panvel - 412206 ...***Appellant***

versus

Hanil Era Textiles Ltd
Village Vanivali, Tal: Khalapur, Dist: Raigad – 410220
Maharashtra ***...Respondent***

APPEARANCE:

Shri Sanjay Hasija, Superintendent (AR) Advocate for the appellant

None for the respondent

CORAM:

HON'BLE MR ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

FINAL ORDER NO: A/ 87274-87275/2021

DATE OF HEARING: 01/12/2021
DATE OF DECISION: 01/12/2021

PER: ASHOK JINDAL

Heard Learned Authorised Representative. None represented on behalf of respondent.

2. We find that the revenue involved in the department's appeals are less than ì 50 lakhs and, therefore, it is covered by the litigation policy Circular F. No. 390/MISC/116/2017/JC dated 22nd August 2019.

3. Considering the amount involved in the present appeals are below the threshold limit of ì 50 lakhs stated under the litigation policy Circular F. No. 390/MISC/116/2017/JC dated 22nd August 2019, the Revenue's appeal is accordingly disposed off.

(Dictated and Pronounced in open court)

(C J Mathew)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

**/as*