CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Miscellaneous Application No. 86140 of 2022
(On behalf of Appellant)
In
Excise Appeal No. 86185 of 2016

(Arising out of Order-in-Appeal No. SK/11 to 13/M-I/2016 dated 12.02.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai.)

Commissioner of Central Excise, Mumbai-I ....Appellant
115, New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai- 400 020

VERSUS

M/s Koch Rajesh CD Industries Pvt. Ltd. ....Respondent
Opp. BDD Chawl No. 114, Worli,
Mumbai – 400 013.

APPERANCE:

Shri Dhirendra Kumar, Jt. Commissioner, Authorised Representative for the Appellant

Shri Jay Chheda, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/86250/2022

Date of Hearing: 16.12.2022
Date of Decision: 16.12.2022

PER: ***Dr. Suvendu Kumar Pati***

Withdrawal petition filed by the Appellant Department is heard today and taken of for orders.

2. Learned Authorised Representative for the Respondent-Department submits that against Order-in-Appeal setting aside confirmed duty demand of Rs. 20,19,448/- & Rs. 8,40,580/- vide Order-in-Original dated 30.09.2002 & 31.03.2003, this appeal was filed after getting clearance from the Committee of Commissioners but during the relevant time in the year 2015-16 monetary limits prescribed in the CBEC instruction F. No. 390/Misc./163/2010-JC dated 17.12.2015 for filing such appeal was Rs. 10 lakhs and now the limit has been enhanced to Rs. 50 lakhs for filing appeals by the Department before the Tribunal vide revised instruction dated 22.08.2019 issued under the same File No. 390 for which Department seeks to withdraw the appeal of the revenue since putting together both the confirmed duty demands that has been set aside also, the same remains within the prescribed monetary limits.

3. Learned Counsel for the Respondent is present and he raises no objection. He added that it is for same reason they had filed miscellaneous application for early hearing of their appeal as appeal was supposed to be not maintainable in view of the monetary limits and the same early hearing was allowed by this Tribunal vide its order dated 24.11.2022.

4. In view of the facts of the matter and having regard to the fact that Appellant itself is desirous to withdraw the appeal involving the amount which is below the threshold prescribed for filing appeal by the Revenue before the CESTAT, we allow the miscellaneous application

for such withdrawal and dismiss the appeal that is withdrawn in conformity to the no litigation policy.

(Pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Sujeet