CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Excise Appeal No. 85665 of 2013

(Arising out of Order-in-Original No. Belapur/50/Bel-IV/R-I/COMMR/KA/12-13 dated 31.10.2012 passed by the Commissioner of Central Excise, Belapur)

Commissioner of CGST & Central Excise, Belapur …..**Appellant**
1st Floor, CGO Complex CBD, Belapur

Vs.

Concept India Pvt. Ltd. …..**Respondent**
W-340 TTC Industrial Area,
Rabale, Navi Mumbai

APPEARANCE:

Shri Xavier Mascarenhas, Supdt (AR) for the appellant
None for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/85862/2023

DATE OF HEARING: 02-05-2023
DATE OF DECISION : 02-05-2023

Per: Coram

None appeared for respondent. It is seen that the Tribunal had, on 3rd March 2023 taken note of the threshold limit, intimated in the circular F.No. 390/Misc./116/2017-JC dated 22nd August 2019 precluding appeal by Revenue in such cases. Learned Authorised Representative sought time to take instruction from the appellant-Commissioner.

2. It would appear that appellant-Commissioner has not filed application for withdrawal of the appeal. Taking note, however, of the overriding effect of the instruction *supra* in not pursuing dispute with low financial stake, we do not find it necessary to keep this matter pending. Accordingly, appeal is dismissed.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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