

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH

**EXCISE APPEAL NO: 86861 OF 2013
WITH
EXCISE CROSS-OBJECTION NO. 91015 OF 2014**

[Arising out of Order-in-Appeal No: RPS/33/NSK/2013 dated 6th February 2013
passed by the Commissioner of Central Excise & Customs (Appeals), Nashik.]

Commissioner of Central Excise & Customs

Kendriya Rajaswa Bhavan, Old Agra Road
Nashik - 422002

... Appellant

versus

Ultratech Cement Ltd

Pathardi Deolali Camp Road, Before Vadner Dumala
Near Saptashringi Farm, Nashik

...Respondent

**EXCISE APPEAL NO: 88251 OF 2013
WITH
EXCISE CROSS-OBJECTION NO. 99501 OF 2013**

[Arising out of Order-in-Appeal No: RPS/33/NSK/2013 dated 6th February 2013
passed by the Commissioner of Central Excise & Customs (Appeals), Nashik.]

Commissioner of Central Excise & Customs

Kendriya Rajaswa Bhavan, Old Agra Road
Nashik - 422002

... Appellant

versus

Ultratech Cement Ltd

Pathardi Deolali Camp Road, Before Vadner Dumala
Near Saptashringi Farm, Nashik

...Respondent

APPEARANCE:

Shri Xavier R Mascarenhas, Superintendent (AR) for the appellant

Shri Saurabh Bhire, Advocate for the respondent

CORAM:

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO: A / 85937-85938/2023

DATE OF HEARING: 14/06/2023
DATE OF DECISION: 14/06/2023

PER: CORAM

On submission of Learned Counsel, it was ascertained from Learned Authorised Representative that the duty liability involved in appeal no. E/86861/2013 and appeal no. E/88251/2013 filed against order¹ of Commissioner of Central Excise & Customs (Appeals), Nashik is below the monetary limit prescribed as threshold for litigation in instruction issued by Central Board of Indirect Taxes and Customs issued under F. No. 390/Misc/116/2017-JC dated 22nd August 2019.

2. Accordingly, appeals are dismissed in accordance with litigation policy of Government of India. Cross-objections are also disposed off.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ order-in-appeal no. RPS/33/NSK/2013 dated 6th February 2013