

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

WEST ZONAL BENCH

EXCISE APPEAL NO: 87863 OF 2013

[Arising out of Order-in-Appeal No: BPS/50-52/LTU/MUM/2013 dated 16th April 2013 passed by the Commissioner of Central Excise & Service Tax (Appeals), LTU, Mumbai.]

Commissioner of Central Excise & Service Tax

LTU, Mumbai

29th Floor, Centre – I, World Trade Centre, Cuffe Parade

Mumbai - 400005

... Appellant

versus

Reliance Industries Ltd

Village Mora, Post Bhatha, Surat-Hazira Road

Surat – 394 510

...Respondent

APPEARANCE:

Shri Bhilegaonkar Deepak, Additiobnal Commissioner (AR) for the applicant appellant

Shri Karthik Dedhia, Advocate for the respondent

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A / 85987 /2023

DATE OF HEARING:

22/06/2023

DATE OF DECISION:

22/06/2023

PER: CORAM

Upon the matter being called out, Learned Counsel pointed out

that, amount in dispute is only ₹ 36,09,271/- which is below the threshold of ₹ 50,00,000/- prescribed in New Litigation Policy¹ of Central Board of Excise & Customs.

2. Accordingly, the appeal of Revenue is dismissed in accordance with the extant policy.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ F.No. 390/MISC/116/2017/JC dated 22nd August 2019