

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

WEST ZONAL BENCH

EXCISE APPEAL NO: 88134 OF 2013

[Arising out of Order-in-Appeal No: 164/BPS/MUM/2013 dated 8th May 2013 passed by the Commissioner of Central Excise & Service Tax (Appeals – IV), Mumbai.]

Commissioner of Central Excise

Thane – II

Navprabhat Chambers, Ranade Road, Dadar (W)

Mumbai - 400028

... Appellant

versus

Mahadeo Circles Cutting Works

Sheetal Industrial Estate No.2, Gala No. 10/15,

Waliv Road, Vasai (E), Dist: Thane

...Respondent

APPEARANCE:

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

Shri Stebin Mathew, Advocate for the respondent

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A / 85995/2023

DATE OF HEARING:

27/06/2023

DATE OF DECISION:

27/06/2023

PER: CORAM

Upon the matter being called out, Learned Counsel pointed out

that, amount in dispute is only ₹ 47,71,821/- 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