

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

**WEST ZONAL BENCH**

**EXCISE APPEAL NO: 86184 OF 2013**

**WITH**

**EXCISE CROSS-OBJECTION NO. 91062 OF 2013**

[Arising out of Order-in-Appeal No: 170 to 172 dated 14<sup>th</sup> November 2012 passed by the Commissioner of Central Excise & Service Tax (Appeals), Mumbai Zone – I.]

**Commissioner of Central Excise**

Thane – II  
4<sup>th</sup> Floor, Navprabhat Chambers, Ranade Road  
Dadar (W), Mumbai - 400028

*... Appellant*

*versus*

**Orion Chem Pvt Ltd**

E-111 MIDC, Tarapur, Boisar, Dist: Thane

*...Respondent*

APPEARANCE:

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

Shri Chirag Shetty, Advocate for the respondent

**CORAM:**

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

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO: A /86023/2023**

DATE OF HEARING:

04/07/2023

DATE OF DECISION:

04/07/2023

PER: CORAM

Upon the matter was called out, Learned Counsel points out that, amount in dispute is only ₹ 17,82,362/- which is below the threshold of ₹ 50,00,000/- prescribed in New Litigation Policy<sup>1</sup> of Central Board of Excise & Customs.

2. Accordingly, the appeal of Revenue is dismissed in accordance with the extant policy. Cross-Objection is also disposed off.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(C J MATHEW)**  
***Member (Technical)***

*\*/as*

---

<sup>1</sup> [F. No. 390/Misc/116/2017-JC dated 22<sup>nd</sup> August 2019]