

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. II**

APPEAL NO. E/432, 433 & 435/2011

(Arising out of order-in-appeal no. PKS/490-493/BEL/2010 dated 28th December 2010 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

Commissioner of Central Excise, Belapur

Appellant

Vs.

M/s Sandoz Private Ltd.

Respondent

Appearance:

Shri A B Kulgod, Assistant Commissioner (AR)
None

for Appellant
for Respondent

CORAM:

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

Date of Hearing: 20.12.2018
Date of Decision: 20.12.2018

ORDER NO. A/88281-88283/2018

Per: CORAM

On perusal of the records, it is observed that the duty liability in each of these challenges of Revenue to order-in-appeal no. PKS/490-493/BEL/2010 dated 28th December 2010 of Commissioner of Central Excise (Appeals), Mumbai-III is below the threshold of ₹20,00,000/- prescribed in the litigation policy of Central Board of Indirect Taxes & Customs *vide* F. No. 390/MISC/116/ 2017-JC dated 11th July 2018.

2. The appeals of Revenue are therefore, dismissed in accordance with the litigation policy of Government of India.

(Dictated & pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

Prasad