CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Cross Objection No. 91096 of 2016
In
Excise Appeal No. 86533 of 2016

(Arising out of Order-in-Appeal No. SK/163-166/LTU/MUM/2015 dated 15.03.2016 passed by the Commissioner (Appeals), Mumbai-I, LTU)

Commissioner of Central Excises and Service Tax, LTU, Mumbai .... **Appellant**
29th Floor, Centre-I, World Trade Centre,
Cuffe Parade, Mumbai- 400 005.

Versus

Asian Paints Ltd .... **Respondent**
L.B.S. Marg, Bhandup (W),
Mumbai, Maharashtra

With

Excise Cross Objection No. 91097 of 2016
In
Excise Appeal No. 86534 of 2016

(Arising out of Order-in-Appeal No. SK/163-166/LTU/MUM/2015 dated 15.03.2016 passed by the Commissioner (Appeals), Mumbai-I, LTU)

Commissioner of Central Excises and Service Tax, LTU, Mumbai .... **Appellant**
29th Floor, Centre-I, World Trade Centre,
Cuffe Parade, Mumbai- 400 005.

Versus

Asian Paints Ltd .... **Respondent**
L.B.S. Marg, Bhandup (W),
Mumbai, Maharashtra

And

Excise Cross Objection No. 91098 of 2016
In
Excise Appeal No. 86702 of 2016

(Arising out of Order-in-Appeal No. SK/163-166/LTU/MUM/2015 dated 15.03.2016 passed by the Commissioner (Appeals), Mumbai-I, LTU)

Commissioner of Central Excises and Service Tax, LTU, Mumbai .... **Appellant**

29th Floor, Centre-I, World Trade Centre,
Cuffe Parade, Mumbai- 400 005.

Versus

Asian Paints Ltd **…. Respondent**
L.B.S. Marg, Bhandup (W),
Mumbai, Maharashtra

APPEARANCE:

Shri L.B. D'Coasta, Authorized Representative for the Appellant

Ms Akansha Bansal, Company Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87112-87114/2024

Date of Hearing: 26.11.2024

Date of Decision: 26.11.2024

Per: S.K. MOHANTY

Heard both sides perused the case records.

2. Revenue has assailed the impugned order dated 15.03.2016 passed by the learned Commissioner of Central Excise, (Appeals), Mumbai-I, wherein appeals filed against three adjudication orders were disposed off by him.

3. When the matter was called out for hearing, Ms Akansha Bansal, company executive for the appellant submitted that the appeals filed by the Revenue are not maintainable in view of the litigation policy formulated by the Central Board of Excise and Customs, (CBEC) Ministry of Finance. We find that, in exercise of the powers conferred under Section 35F of the Central Excise Act, 1944, the CBEC vide Circular dated 06.08.2024 has issued instructions that for legacy issues, involving monetary limit upto Rs.60 lakhs, no appeal shall be filed before the Tribunal and pending cases of such nature of the appeals shall be withdrawn. On perusal of all the three appeals filed by

the Revenue, We find that the amount in dispute in the appeals are Rs.4,59,339/- Rs.39,12,336/- and Rs.5,76,979/- . Since, the adjudged amounts of duty confirmed in the adjudication order, which were set aside by the learned Commissioner (Appeals), vide impugned order is less than Rs.60 lakhs, we are of the view that Tribunal shall not entertain the appeals filed by Revenue, in terms of the above Litigation Policy.

3. Therefore, all the three appeals filed by the Revenue are dismissed as deemed withdrawal, on the ground of Litigation Policy.

4. Cross-objections stands disposed off.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM