CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 86730 of 2016

(Arising out of Order-in-Appeal No. SK/114 to 117/TH-II/2016 dated 09.03.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

Commissioner of Central Excise, Thane-II **.... Appellant**
4th Floor, Navprabhat Chambers, Ranade Road,
Dadar (West), Mumbai- 400 028.

Versus

Paper Print (India) P. Ltd. **.... Respondent**
Plot No.60, Survey No.99, Village-Waliv,
Vasai (East), Dist. Thane- 401 208.

APPEARANCE:

Shri P.K. Acharya, Authorized Representative for the Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. A/86136/2025

Date of Hearing: 11.07.2025

Date of Decision: 11.07.2025

Per: S.K. MOHANTY

None appeared for the Respondent. Heard learned AR for Revenue.

2. After hearing the learned Authorized Representative and perusing the records, we find that the amount of duty involved in this case is less than Rs.60 lakhs. Thus, the present case of Revenue squarely falls under the litigation policy formulated by the Central Board of Indirect Taxes Customs vide Instructions F. No.390/Misc./116/2017-JC dated 22.08.2019 read with CBIC-160390/20/2024-JC-CBEC dated 06.08.2024, wherein monetary limit

for filing appeal before the Tribunal has been prescribed at Rs.60 lakhs in respect of Central Excise & Service Tax matters.

3. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM