CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 85801 of 2017

(Arising out of Order-in-Appeal No. SK/13/TH-II/2017 dated 19.01.2017 passed by Commissioner of Central Excise, Thane-II.)

Commissioner of Central Excise, Thane-II **.... Appellant**
3rd Floor, Navprabhat Chambers, Ranade Road,
Dadar (W), Mumbai-400 028.

Versus

Visen Industries Ltd. **.... Respondent**
Plot No. K-30, 31 & 32, MIDC Industrial Area,
Tarapur, Boisar, Dist- Thane- 401 506.

APPEARANCE:

Shri Rajeev Ranjan, Authorized Representative for the Appellant

Shri S.S. Gupta, Chartered Accountant for the Respondent

CORAM:

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

FINAL ORDER NO. A/85025/2026

Date of Hearing: 08.01.2026
Date of Decision: 08.01.2026

Per: S.K. MOHANTY

Heard both sides.

2. Learned Authorized Representative appearing for the Revenue has not raised any objection with regard to taking up the appeal for hearing on the ground of monetary limits.

3. On perusal of the case 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.

5. 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