# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 87010 of 2016**

(Arising out of Order-in-Appeal No. SK/224/Th-II/2016 dated 12.05.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

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

Versus

**M/s Parle Agro Pvt. Ltd.** **.... Respondent**
Plot No. 1-17, Survey No. 38.
Old Satpati Road, Vill. Dhansar,
Taluka Palghar, Dist. Palghar

APPEARANCE:

Shri Rajiv Ranjan, Authorized Representative for the Appellant

Shri H.G. Dharmadhikari, Advocate for the Respondent

**CORAM:**

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

**FINAL ORDER NO. A/85165/2026**

Date of Hearing: 12.01.2026
Date of Decision: 12.01.2026

***PER: S.K. MOHANTY***

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 12.05.2016 passed by the learned Commissioner of Central Excise (Appeals), Mumbai-I, Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has set aside the adjudication orders dated 05.01.2011 passed by the original authority and allowed the appeal in favour of the respondents. The amount involved in the impugned proceedings is Rs.45,52,475/-. Insofar as the monetary limit for filing of appeal before the Appellate Tribunal is concerned, by deriving the powers conferred in Section 35R of the Central Excise Act, 1944, made applicable to matters relating to service tax under Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs (CBIC) has issued

the instructions, from time to time, with the objective in reduction of the Government litigation in the area of Central Excise and Service Tax. In the latest instruction issued by the CBIC from file F. No. 160390/20/2024-JC-CBEC dated 06.08.2024, the threshold monetary limit of Rs. 60 lakhs has been prescribed, below which the appeal shall not be filed before the CESTAT.

3. In the case in hand, since the Central Excise duty demand confirmed in the adjudication order is below the threshold limit of Rs.60,00,000/- prescribed under the said Instruction dated 06.08.2024, Revenue is not permitted to file appeal before the Tribunal. Both sides agree that this appeal filed by the Revenue should be dismissed on the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC.

4. Considering the disputed amount of Central Excise duty involved in the present appeal, which is below the prescribed threshold limit, and that both sides agreed for dismission of the appeal, the appeal filed by Revenue in our considered view is liable to be dismissed. Accordingly, the appeal filed by Revenue is dismissed under the Litigation Policy of the Government.

(Dictated and pronounced in open court)

**(S.K. MOHANTY)**
**MEMBER (JUDICIAL)**

**(M.M. PARTHIBAN)**
**MEMBER (TECHNICAL)**

Sinha