CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 87383 of 2017

(Arising out of Order-in-Appeal No. SK/114/TH-I/2017 dated 14.06.2017 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

Commissioner of CGST & Central Excise, Bhiwandi .... Appellant
12th Floor, Lotus Info Centre,
Parel Station Road, Parel (East).
Mumbai – 400 012

Versus

M/s Kilburn Engineering Limited .... Respondent
Plot No. 6, MIDC, Saravali,
Kalyan-Bhiwandi Road, Tal. Bhiwandi,
Dist. Thane, Maharashtra – 421 311

APPEARANCE:

Shri Rajiv Ranjan, Authorized Representative for the Appellant

Shri Durgesh Nadkarni, 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/85766/2026

Date of Hearing: 12.06.2026
Date of Decision: 12.06.2026

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order dated 14.06.2017 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 order dated 03.03.2016 passed by the original authority and allowed the appeal in favour of the respondents. The amount involved in the impugned proceedings is Rs.28,03,636/- along with equal amount of penalty. 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, 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 have confirmed that the disputed amount of excise duty involved in the present appeal preferred by the Revenue is less than 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 as per the Instruction dated 06.08.2024 issued by the CBIC, the appeal filed by the 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