Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No.10550 of 2014

(Arising out of OIO-122/COMMR/2013 dated 07/10/2013 passed by Commissioner of Central Excise and Service Tax-RAJKOT)

C.C.E. & S.T.-Rajkot **......Appellant**

Central Excise Bhavan,
Race Course Ring Road,Income Tax Office, Rajkot, Gujarat -360001

VERSUS

Kandla Port Trust **......Respondent**

A. O. Building, Post Box No.50 Gandhidham,Kutch, Gujarat

APPEARANCE:

Shri Dinesh Prithiani, Assistant Commissioner for the Appellant
None appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No . A/ 10821 /2022

DATE OF HEARING: 27.07.2022
DATE OF DECISION: 27.07.2022

RAMESH NAIR

This is the revenue's appeal seeking enhancement of penalty imposed under Rule 15 of the Cenvat Credit Rules, 2004 read with Section 78 of the Finance Act, 1994 from Rs. 25 lakhs to the equal amount of Cenvat Credit which is Rs. 16,93,901. Since this appeal seeking enhancement of penalty equal to the Cenvat Credit which is below 50 lakhs, the appeal is not maintainable on monetary ground in terms of Circular No F. No. 390/Misc/116/2017-JC dated 22.08.2019

2. Accordingly, the Revenue's appeal is not maintainable on monetary limit and the same is dismissed.

(Dictated & pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

Geeta