

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

ST/73/2009-DB

[Arising out of Order-in-Appeal Nos. 171&172/2008 dated
29/09/2008 passed by the Commissioner of Central Excise,
Customs & Service Tax, Cochin]

**Commissioner of Central Excise,
Customs and Service Tax
Trivandrum**

T.C. No. 26/334 (1&2),
I.C.E Bhavan, Press Club Road,
Trivandrum – 695 001
Kerala

Appellant(s)

Versus

**Great India Car & Coach Rentals
Pvt. Ltd.**

5th Floor, Mullassery Towers,
Vanross Junction,
Trivandrum
Kerala

Respondent(s)

Appearance:

Mr. K. Murali, Superintendent (AR)
Mr. Manoj Pillai, Advocate

For the Appellant
For the Respondent

Date of Hearing: 29/08/2018

Date of Decision: 29/08/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 21233 / 2018

Per: Bench

The Revenue has filed this appeal against the impugned Order-in-Appeal Nos. 171&172/2008 dated 29/09/2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Cochin.

2. Heard both the parties and perused the records.

3. On perusal of the records, we find that the amount involved in the present appeal is below monetary limit i.e. below Rs. 20,00,000/- and as per the CBEC Instruction F. No. 390/Misc./116/2017-JC dated 11.07.2018, this appeal is not maintainable before the Tribunal. In view of the Litigation Policy, we dismiss the appeal without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **29/08/2018**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(S.S GARG)
JUDICIAL MEMBER

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