

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

Application(s) Involved:

**ST/MISC/20480/2016 in ST/835/2012-SM
ST/COD/50/2012 in ST/835/2012-SM**

Appeal(s) Involved:

ST/835/2012-SM

[Arising out of Order-in-Appeal No. 135/2011 dated
16/12/2011 passed by the Commissioner of Central Excise,
Customs and Service Tax, Cochin]

**Commissioner of Central Excise,
Customs and Service Tax, Calicut**
Central Revenue Building,
Mananchira, Calicut,
Kozhikode – 673 001
Kerala

Appellant(s)

Versus

Parisons Agrotech Pvt. Ltd.
No.22/ABC, West Chungam, Westhill
Po. Kozhikode, Kerala State

Respondent(s)

Appearance:

Mr. N. Jagadish, Superintendent (AR)
None

For the Appellant
For the Respondent

Date of Hearing: 22/02/2018

Date of Decision: 22/02/2018

CORAM:

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

Final Order No. 20496 / 2018

Per: S.S GARG

The Revenue has filed this appeal against the Order-in-Appeal No. 135/2011 dated 16/12/2011 passed by the Commissioner of Central Excise, Cochin.

2. Heard the learned DR and perused the records.

3. On perusal of the records, I find that the amount involved in the present appeal is below monetary limit and as per the CBEC Instruction F. No. 390/Misc./163/2010-JC dated 17.12.2015, this appeal shall not be filed before the Tribunal. In view of the Litigation Policy, I dismiss the appeal without going into the merits of the case.

(Operative portion of the Order was pronounced
in Open Court on **22/02/2018**)

(S.S GARG)
JUDICIAL MEMBER

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