

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

Appeal(s) Involved:

E/714/2003-DB

[Arising out of Order-in-Appeal No. 100/2003 dated
29/04/2003 passed by Commissioner of Central Excise,
BELGAUM]

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

NO. 71...CLUB ROAD,
CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

Appellant(s)

Versus

India Sugars And Refineries Ltd

Chitwadgi, bellary
Ii Nd Stage, rajajinagar, bangalore
BELLARY - 583211
KARNATAKA

Respondent(s)

Appearance:

Mr. Madhup Sharan, AR

For the Appellant

Mr. Raghuraman, Advocate

#466, 9th Crosss, Jayanagar, 1st Block,
Near Madhavan Park, Bengaluru-560011

For the Respondent

Date of Hearing: 06/03/2019

Date of Decision: 06/03/2019

CORAM:

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

HON'BLE MR. C. J. MATHEW, TECHNICAL MEMBER

Final Order No. 20234 / 2019

Per : AS PER BENCH

The Revenue has filed this appeal against the impugned
order 29.04.2003.

2. Heard both sides and perused the records.

3. After hearing both sides and perusal of the material on record, we find that the disputed amount involved in this case is less than Rs.20 Lakhs. We also find that in terms of the litigation policy with reference to Board's Instruction F.No. 390/Misc./116/2017-JC dated 11.07.2018, appeal of the Revenue is not maintainable. Accordingly, we dismiss the appeal of the Revenue on monetary limits.

(Order was pronounced and dictated
in Open Court on **06/03/2019**)

C. J. MATHEW
TECHNICAL MEMBER
PK...

S.S GARG
JUDICIAL MEMBER