

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

ST/404/2009-DB, ST/405/2009-DB

[Arising out of Order-in-Revision No. 1 & 2 / 2009 dated
14/01/2009 passed by the Commissioner of Central Excise &
Customs, Cochin Commissionerate.]

**Commissioner of Central Excise,
Customs and Service Tax
Cochin-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Appellant(s)

VERSUS

M/s. Koshy's Electronics

Manjady,
Thruvalla - 689 105.
Kerala

Respondent(s)

Appearance:

Mr. Rama Holla, Superintendent (AR)
None

For the Appellant
For the Respondent

CORAM:

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

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

Final Order No. 20537-20538 / 2019

Date of Hearing: 16/07/2019

Date of Decision: 16/07/2019

Per : AS PER BENCH

Revenue has filed these appeals against the impugned order dated 14.1.2009 passed by the Commissioner of Central Excise, wherein the Commissioner dropped the revisionary proceedings against the Order-in-Original No.1 & 2/2007/ST dated 30.1.2007 on the respondent-assessee.

2. None appeared for the respondent.

3. On perusal of the records, we find that the amounts involved in the present appeals are below the monetary limit and as per CBEC Instruction in their Board's Instruction F. No.390/Misc./116/2017-JC dated 11.7.2018, these appeals shall not be filed before the Tribunal. In view of the Litigation Policy, we dismiss the appeals without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **16/07/2019.**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

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