

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

ST/517/2009-DB

[Arising out of Order-in-Original No. 34/2009 dated
13/03/2009 passed by Commissioner of Central Excise &
Service Tax, LTU, Bangalore]

**Commissioner of Central
Excise, Customs and Service Tax
Bangalore-LTU**

100 FT RING ROAD JSS TOWERS,
BANASHANKARI-III STAGE,
BANGALORE, - 560085
KARNATAKA

Appellant(s)

VERSUS

M/s ABB Limited

22a, Veera Desai Road,
Shah Industrial Estate, Andheri (west),
Mumbai -400053

Respondent(s)

Appearance:

**Sh. K.B. Nanaiah, Asst.
Commissioner, AR**

For the Appellant

Smt. Sandhya, Advocate

For the Respondent

CORAM:

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

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

Final Order No. 20582 / 2019

Date of Hearing: 26/07/2019

Date of Decision: 26/07/2019

Per : AS PER BENCH

Revenue has filed this appeal against the impugned order dated
13.03.2009 passed by the Commissioner (A), wherein the Commissioner (A)

has dropped the proposal to demand interest and impose penalties under Section 76,77&78 of the Act also stand dropped.

2. Smt. Sandhya, Learned Counsel appeared for the Respondent.

3. On perusal of the records, we find that the amount involved in the present appeal is 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, this appeal should not have been filed before the Tribunal. In view of the Board instructions, we dismiss the appeal without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **26/07/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

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