CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>BANGALORE</u>

REGIONAL BENCH - COURT NO. 1

<u>Application(s) Involved:</u>

E/CROSS/20251/2019
in
E/20188/2019-SM, E/20330/2019-SM

<u>Appeal(s) Involved:</u>

E/20188/2019-SM, E/20330/2019-SM

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-795-796-2018 dated 09/10/2018 passed by Commissioner of Central Tax , COCHIN(Appeal)]

Commissioner Of Central Tax & Central Excise, Kozhikode Commissionerate
C.R. Buildings, Mananchira
KOZHIKODE - 673001

Appellant(s)

VERSUS

Gasha Steels Pvt Ltd
Viii/812-a New Industrial Development Area
Kanjikode
PALAKKAD - 678621
KERALA

Respondent(s)

K Abdul Gafoor
Managing Director M/s Gasha Steels Pvt Ltd
Viii 812/a New Industrial Development Area
Kanjikode
PALAKKAD - 673001
KERALA

Respondent(s)

<u>Appearance:</u>

Shri Gopa Kumar, Jt. Commissioner(AR) — For the appellant

None — For the Respondent

CORAM:

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

<u>Final Order No. 20708-20709 / 2019</u>

Date of Hearing: 11/09/2019
Date of Decision: 11/09/2019

Per : S.S GARG

The Revenue has filed these two appeals challenging the Order-in-Appeal dt. 09/10/2018.

2. After hearing both sides for some time, I find that the amounts involved in the present appeals are Rs.23,80,485/- and Rs.2 lakhs respectively. Further I find that recently, the Central Board of Indirect Taxes & Customs has issued Instruction F.No.390/Misc./116/2017-IC dt. 22/08/2019 fixing the monetary limit of Rs.50 lakhs for filing appeal by Department before CESTAT and instructed the field formations to withdraw the appeals which fall within the above monetary limit of Rs.50 lakhs. In view of the Board's instruction cited supra, both the appeals are dismissed without going into the merits of the case. Cross-objection also gets disposed of.

(Operative portion of the Order was pronounced
in Open Court on **11/09/2019**)

S.S GARG
JUDICIAL MEMBER

Raja...