

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

E/336/2012-DB

[Arising out of Order-in-Appeal No. 347/2011 dated
31/10/2011 passed by the Commissioner of Central
Excise, Bangalore]

**Commissioner of Central
Excise, Service Tax And
Customs, Bangalore-II**
PB 5400, CR Building,
Queens Road,
Bangalore – 560 001

Appellant(s)

VERSUS

Master Mining Equipments
No.77, 1st C Main Road, 3rd Cross,
Peenya Industrial Area,
Bangalore - 560 058

Respondent(s)

Appearance:

Mr. Rama Holla, Supdt. (AR)

For the Appellant

Mr. Raghavendra, Advocate

For the Respondent

CORAM:

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

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

Final Order No. 20988 / 2019

Date of Hearing: 28/10/2019

Date of Decision: 28/10/2019

Per: Bench

The Revenue has filed this appeal challenging the Order-in-Appeal No. 347/2011 dated 31.10.2011.

2. After hearing both sides for some time, we find that the amount involved in the present appeal is Rs. 41,61,183/- (Rupees Forty One Lakh Sixty One Thousand One Hundred and Eighty Three only). Further we find that recently, the Central Board of Indirect Taxes and 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, the present appeal is dismissed without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **28/10/2019**)

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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