CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Appeal No.ST/462/2011 & ST/CO/24/2011

[Arising out of Order-in-Appeal No.59/2011 (MST) dt. 25.04.2011 passed by Commissioner of Central Excise (Appeals), Chennai]

Commissioner of Service Tax, Chennai — Appellant

Versus

CCS Corp. Pvt. Ltd. — Respondent

Appearance :

Shri K.P. Muralidharan, AC (AR)
For the Appellant

None
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 18.05.2018

FINAL ORDER No. 41533 / 2018

Per Bench

Heard the learned AR for the Revenue and none appeared for the respondent.

2. In this appeal the amount involved is less than Rs. 10,00,000/- (Rupees Ten Lakhs only). According to the instruction issued under F.No. 390/Misc./163/2010-JC dated 17.12.2015 in partial modification of the earlier instruction dt. 17/08/2011, monetary limit for filing the appeal before the Tribunal by the Revenue has been fixed at Rs. 10,00,000/- (Rupees Ten Lakhs only). Since in this appeal the amount is less than Rs. 10,00,000/- (Rupees Ten Lakhs only), the appeal has to be rejected. As regards appeals filed prior to issue of these instructions, Hon'ble High Court of Karnataka in the case of *Commissioner of Income Tax, Bangalore Vs. Ranka & Ranka* reported in [2012 (284) E.L.T. 185 (Kar.)] has taken a view that the circular is applicable in respect of appeals filed prior to issue of instructions also. Even though the decision relates to Income Tax, it was rendered in respect of a similar circular issued by CBDT. Further CBEC F.No.390/Misc/163/2010-JC dt. 01/01/2016 has clarified that the instructions will apply to appeals pending before High Court and CESTAT. Therefore the appeal is liable to be rejected and is hereby rejected. The CO filed by respondent gets disposed of.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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