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

C/140/2012

(Arising out of Order-in-Appeal C.Cus. no. 272/2012 dated 20.04.2012 passed by the Commissioner of Customs (Appeals), Chennai).

CC (Port-Import), Chennai : Appellant

Vs.

M/s. Sahil International : Respondent

Appearance

Shri A. Cletus, ADC (AR)
for the Appellant

None
for the Respondent.

CORAM :

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of Hearing/Decision: **07.6.2018**

FINAL ORDER No**.** **<u>41756/2018</u>**

Per Bench

Heard the learned AR, Shri A. Cletus, ADC, for the Revenue and none 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 on monetary limits without going into the merits of the matter. Appeal dismissed.

(Order dictated and pronounced in the open Court)

(P.DINESHA)
MEMBER (JUDICIAL)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

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