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

Appeal No.: ST/00635/2011

(Arising out of Order-in-Appeal No. 134/2011 (M-ST) dated 23.08.2011 passed by The Commissioner of Central Excise (Appeals), Chennai)

The Commissioner of Service Tax, Chennai: :Appellant

Vs.

M/s. Freight Systems (India) Pvt. Ltd. (Interem Divn.) : Respondent

Appearance:-
Shri. R. Subramaniyan, AC (AR)
for the Appellant

Shri. S. Muthuvenkataraman, Advocate
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:**31.07.2018**

Final Order No. 42168 / 2018

Per Bench,

Heard both sides and have gone through the facts.

2. From bare perusal of the records, we find that the amount involved in this appeal is Rs. 16,26,241/- (less than Rupees Twenty Lakhs). According to the instruction issued under ***CBEC Circular F.No. 390/Misc./116/2017-JC dated 11.07.2018*** in partial modification of the earlier instructions, monetary limit for filing the appeal before

the Tribunal by the Revenue has been fixed at Rs. 20,00,000/- (Rupees Twenty Lakhs only). Since in this appeal the amount is less than Rs. 20,00,000/- (Rupees Twenty 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 the issue of instructions also. Further, the Board vide aforesaid Circular has clarified that the instructions will apply to appeals pending before High Court and CESTAT. Therefore, the appeal is liable to be dismissed and is hereby **rejected on monetary limits** as per the litigation policy.

(Dictated and pronounced in open Court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Sdd