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

**Appeal No.: ST/00559/2012**

(Arising out of Order-in-Appeal No. 100/2012 dated 24.05.2012 passed by the Commissioner (Appeals), Tiruchirappalli)

Commissioner of Central Excise & Service Tax, Tiruchirappalli :Appellant

Vs.

M/s. Vignesh Flats Housing Promoters : Respondent

Appearance:-
Shri. R. Subramaniyan, AC (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:**09.08.2018**

**Final Order No. 42254 / 2018**

**Per Bench,**

None appeared for the respondents.

2. However, the Revenue Appeal involves a disputed tax amount of Rs. 15,12,427/- only. 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.

3. Hence, as per the revised litigation policy, the appeal is **dismissed on monetary limits** without going into the merits.

*(Dictated and pronounced in open Court)*

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| **(P Dinesha)** | **(Madhu Mohan Damodhar)** |
| Member (Judicial) | Member (Technical) |

Sdd