

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

E/246/2012 and E/40353/2013

(Arising out of Order-in-Appeal No.68/2012 dated 30.1.2012 and Order-in-Appeal No.324/2012 dated 20.11.2012 both passed by the Commissioner of Central Excise (Appeals), Trichy)

Commissioner of GST & Central Excise
Trichy

Appellant

Vs.

M/s. Pharm Products Pvt. Ltd.

Respondent

Appearance

Shri B. Balamurugan, AC (AR) for the Appellant

Shri J. Shankaraman, 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: **24.08.2018**

Final Order Nos. **42313-42314 / 2018**

Per Bench

Heard both sides.

2. In this appeal the amount involved is less than Rs.20,00,000/- (Rupees Twenty Lakhs). According to the instruction issued under F.No. 390/Misc./116/2017-JC dated 11.7.2018, 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 the amount in the present appeal 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 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 dated 01/01/2016 has clarified that the instructions will apply to appeals pending before High Court and CESTAT. Therefore, the appeals are liable to be dismissed and are hereby dismissed.

(Operative portion of the order was
pronounced in open court)

(MADHU MOHAN DAMODHAR)
Member (Technical)

(SULEKHA BEEVI C.S.)
Member (Judicial)

Rex