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

ST/652/2011

(Arising out of Order-in-Appeal No.156/2011 (MST) dated 29.8.2011 passed by the Commissioner of Central Excise (Appeals)), Chennai)

Commissioner of GST & Central Excise
Chennai South Commissionerate Appellant

Vs.

M/s. Supriya Elevators India (P) Ltd. Respondent

Appearance

Shi A. Cletus, Addl. Commr. (AR) for Appellant
Shri V.S. Manoj, 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: **27.08.2018**

Final Order No. **42312 / 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 appeal is liable to be dismissed and is hereby rejected.

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

(**MADHU MOHAN DAMODHAR**)
Member (Technical)

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

Rex