

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

Appeal Nos. ST/129 & 130/2012

(Arising out of Order-in-Appeal No.209/2011 (MST) dated 1.12.2011 passed by the Commissioner of Central Excise (Appeals)), Chennai)

Commissioner of GST & Central Excise
Chennai South Commissionerate

Appellant

Vs.

M/s. Amalgamations Pvt. Ltd.

Respondent

Appearance

Shri S. Govindarajan, AC (AR) for Appellant
None 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: **04.09.2018**

Final Order No. **42340-42341 / 2018**

Per Bench

None for the respondent. Heard the Id. AR for Revenue.

2. In these appeals 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 rejected.

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

(MADHU MOHAN DAMODHAR)
Member (Technical)

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

Rex