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

<table>
<tr><th>S.No.</th><th>Appeal No.</th><th>Appellant</th><th>Respondent</th></tr>
<tr><td>1.</td><td>E/40570/2014</td><td>CGST & CE
Chennai South</td><td>Sri Saastha Energy Pvt. Ltd.</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.03/2014 (M-III) (D)dt.18.02.2014 passed by the Commissioner of Central Excise (Appeals), Chennai</td></tr>
<tr><td>2.</td><td>E/40571/2014</td><td>CGST & CE
Chennai South</td><td>Saastha Energy Pvt. Ltd.</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.06/2014 (M-III) dt.02.01.2014 passed by the Commissioner of Central Excise (Appeals), Chennai</td></tr>
<tr><td>3.</td><td>E/42015/2014</td><td>CGST & CE
Chennai Outer</td><td>Jonas Woodhead and Sons India Ltd.</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.07/2014 (M-IV) (D)dt.01.05.2014 passed by the Commissioner of Central Excise (Appeals), Chennai</td></tr>
<tr><td>4.</td><td>ST/42318/2017
ST/CO/40210/2018</td><td>CGST & CE
Coimbatore</td><td>P. Arputharaj</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.149/2017 dt.04.07.2017 passed by the Commissioner of GCST &Central Excise (Appeals), Coimbatore</td></tr>
<tr><td>5.</td><td>E/40229/2018</td><td>Principal Commissioner of GST & CE Coimbatore</td><td>Heera Electronics</td></tr>
<tr><td>6.</td><td>E/40230/2018</td><td>Principal Commissioner of GST & CE Coimbatore</td><td>Heera Electronics</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.299/2017 dt.02.11.2017 passed by the Commissioner of GCST &Central Excise (Appeals), Coimbatore</td></tr>
<tr><td>7.</td><td>ST/329/2012</td><td>CGST & CE
Chennai North</td><td>ETA Constructions (India) Ltd.</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.42/2012(MST) dt. 12.03.2012 passed by the Commissioner of Central Excise (Appeals), Chennai</td></tr>
<tr><td>8.</td><td>E/42255/2014</td><td>CGST & CE
Chennai North</td><td>Tide water Oil Co. (India) LTd.</td></tr>
<tr><td colspan="4">Arising out of Order-in-Appeal No.67/2014(M-I) dt.3.7..2014 passed by the Commissioner of Central Excise (Appeals), Chennai</td></tr>
</table>

Appearance :

Shri A. Cletus, ADC (AR)
For the Appellant

Ms. K. Nancy, Advocate (Sl.No.1,2)
Shri R. Ravikumar, Advocate (Sl.No.3)
Shri J. Shankaraman, Advocate (Sl.No.4)
None (Sl.No.5-8)
For the Respondent

CORAM :
Hon'ble Ms.SulekhaBeevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision :29.10.2018

FINAL ORDER No. 42718-42725 / 2018

PerBench

At the outset, Ld. Counselsappearing for the assessees submits that the disputed amounts in all these Revenue's appeal are below the threshold limit prescribed as per the current litigation policy and prays that the Revenue's appeals themselves may be taken up for disposal on those grounds.

3. On going through the records, we find that the disputed tax liability in all these Revenue Appealssis below the prescribed limit as per the current litigation policy vide Board's instruction issued in F.No.390/Misc./1116/2017-JC dt. 11-07-2018. Although there areno applications from the department for withdrawal of these cases, the appealsare dismissed only on monetary grounds without going into the merits of the case.The CO filed by respondent in Revenue appeal ST/42318/2017 also stands disposed.

(dictated and pronounced in court)

(Madhu Mohan Damodhar) **(SulekhaBeevi, C.S.)**
Member (Technical) **Member (Judicial)**

gs