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

Appeal No. C/40064/2013 & 9 others.

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<tr><td colspan="4">Arising out of Order-in-Appeal Nos. 47 & 48/2016 dt. 26.07.2016 passed by the Commissioner of Central Excise & Service Tax (Appeals-II), LTU, Chennai</td></tr>
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Appearance :
Shri B. Balamurugan, AC (AR) (Sl. Nos. 2-4)
Ms. T. Usha Devi, DC (AR) (Sl. Nos. 1, 5-10)
For the Appellant

Ms. Krithika Jaganathan, Advocate (Sl.No.2)
Ms. Mary Jossy, , Advocate (Sl.No.4)
Shri. S. Venkatachalam, Advocate (Sl.No.5)
Shri. M. Karthikeyan, Advocate (Sl. No. 6,)
Shri. S. Sankaravadivelu, Advocate (Sl. No. 8)
None (Sl.No.1,3,7,9 &10)
For the Respondent

CORAM :
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)
Hon'ble Shri P. Dinesha, Member (Judicial)

Date of hearing / decision :01.11.2018

FINAL ORDER No. 42799-42809 / 2018

Per Bench :

At the outset, Ld. Advocates appearing for the assessees submitted that the disputed amounts in all these Revenue appeals are below the prescribed threshold limit as per the current litigation policy and prayed that the Revenue 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 Appeals is below the prescribed limit of Rs. 20,00,000/- (Rupees twenty lakhs only) as per the current litigation policy vide *Board's Circular in F.No. 390/Misc./116/2017-JC dated 11.07.2018*. Although there are no applications from the

Department for withdrawal of the above cases, the appeals are **<u>dismissed on monetary grounds</u>** without going into the merits of these cases as the amounts involved are all below the threshold limit specified by the Board's Circular *(supra).* The C.O. filed by respondent in Revenue appeal ST/42538/2015 is also disposed of.

(Dictated and pronounced in court)

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

Sdd/gs