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

E/40653 & 40654 of 2013-SM

(Arising out of Order-in-Appeal No. 96 & 97/2012 (CH-II) dated 20.12.2012 passed by the Commissioner of Central Excise (Appeals), Chennai).

The Commissioner of Central Excise (Appeals) : **Appellant**
No. 121, Nungambakkam High Road,
Chennai – 600 034.

Vs.

M/s. Lucas TVS Limited, : **Respondent**
Padi, Chennai-600 050.

Appearance

Shri M. Jagan Babu, AC, Learned Authorized Representative
for the Revenue

Ms. J. Krithika, Learned Advocate,
for the Respondent.

CORAM :

Hon'ble Shri P. Dinesha, Member (Judicial)

Date of Hearing/Decision: **03.02.2020**

FINAL ORDER No. **40438-40439/2020**

Shri. M. Jagan Babu, AC, Learned Departmental Representative appeared for the Revenue and Ms. J. Krithika, Learned Advocate, appeared for the assessee. Ld. Advocate would submit at the threshold that the duty demand is below the monetary limit, in terms of CBEC Instruction under F .No. 390/Misc./116/2017-JC dated 22.08.2019. Ld. DR does not dispute the above submission of the Learned Advocate.

2. In view of the above and in view of the above CBEC Instruction, appeals become not maintainable and accordingly the Revenue appeals are dismissed.

(Operative part of the Order pronounced in the open Court on 03.02.2020)

(P.DINESHA)
MEMBER (JUDICIAL)

BB