CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.63 of 2012

(Arising out of Order-in-Appeal No.193/2011 (M-ST) dt.25.10.2011 passed by Commissioner of Central Excise (Appeals) Chennai)

The Commissioner of Service Tax **Appellant**
MHU Complex, 692, Anna Salai
Nandanam
Chennai – 600 035.

VERSUS

M/s.PNHB-LANCO-KHEC-JV **Respondent**
No.1, Kutchery Road, First Floor
Mylapore, Chenai – 600 004.

APPEARANCE:

For the Appellant : Shri.L.Nandakumar, AC (AR)
For the Respondent : Ms.M.Vigneshwari , Advocate

CORAM :

HON'BLE MS.SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
HON'BLE SH.ANIL G.SHAKKARWAR, MEMBER(TECHNICAL)

DATE OF HEARING :03.03.2020
DATE OF DECISION :03.03.2020

FINAL ORDER No. 40668/2020

PER BENCH

1. Heard the learned AR, for the Revenue and Ms.M.Vigneshwari, Advocate appeared for the respondent.

2. In this appeal the amount involved is Rs.11,97,848/- (Rupees Eleven Lakhs Ninety Seven Thousand Eight Hundred and Forty Eight only). According to the instruction issued under F.No.390/Misc./116/2017-JC dated 22.08.2019 in partial modification of

the earlier instruction dt.11/07/2018, monetary limit for filing the appeal before the Tribunal by the Revenue has been fixed at Rs.50,00,000/- (Rupees Fifty Lakhs only). Since in this appeal the amount is less than Rs.50,00,000/- (Rupees Fifty Lakhs only), the appeal has to be rejected.

3. The Revenue appeal is dismissed on monetary limits.

(dictated and pronounced in court)

(Sulekha Beevi C.S.)
Member (Judicial)

(ANIL G.SHAKKARWAR)
Member (Technical)

Vsr/Rkp