

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

C/103 - 104/2009

(Arising out of Order-in-Original No. 5/2009 dated 16.01.2009 passed by the Commissioner of Customs, Tuticorin)

CC, Tuticorin

: Appellants

Vs.

1. Shri D. Moses Selvakumar
2. Shri Bhaskar Devadoss

: Respondents

Appearance

Shri B. Balamurugan, AC (AR)
for the appellants

Shri A.K. Jayaraj, Advocate
for the Respondent.

CORAM :

Hon'ble Ms. Sulekha Beevi, Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **14.08.2017**

FINAL ORDER No. 41695-41696/2017

Per Bench

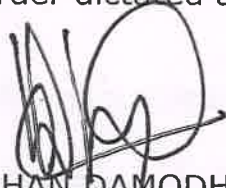
Heard the learned AR Shri B. Balamurugan, AC for the Revenue and Ld. Counsel Shri A.K. Jayaraj for the respondent.

2. In these appeals the amount involved is less than Rs.10,00,000/- (Rupees Ten Lakhs only). According to the

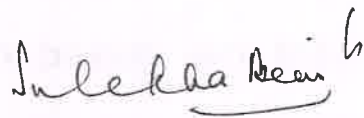


instruction issued under F.No. 390/Misc./163/2010-JC dated 17.12.2015 in partial modification of the earlier instruction dated 17/08/2011, monetary limit for filing the appeal before the Tribunal by the Revenue has been fixed at Rs.10,00,000/- (Rupees Ten Lakhs only). Since in both the appeals the amount involved is less than Rs.10,00,000/- (Rupees Ten Lakhs only), the appeals have 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 rejected and are hereby rejected.

(Order dictated and pronounced in the open Court)



(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)



(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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सहायक रजिस्ट्रार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नई/Chennai