

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

Appeal No. ST/484/2011

(Arising out of Order-in-Appeal No.74/2011 (MST) dated 27.5.2011 passed by the Commissioner of Central Excise (Appeals), Chennai)

Commissioner of Service Tax, Chennai

Appellant

Vs.

M/s. Vel Investigation and Detective Bureau

Respondent

Appearance

Shri Arul C. Durairaj, Superintendent (AR) for the Appellant
None for the Respondent

CORAM

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of Hearing / Decision: **22.12.2017**

Final Order No. 43441/2017

Per Smt. Archana Wadhwa

Heard both sides.

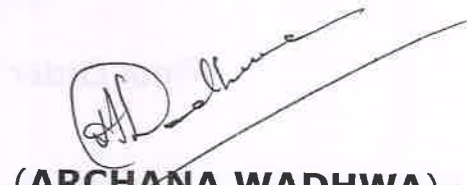
2. In this appeal the amount involved is less than Rs. 10,00,000/- (Rupees Ten Lakhs only). According to the instruction issued under F.No. 390/Misc./163/2010-JC dated 17.12.2015 in partial modification of the earlier instruction dt. 17/08/2011, monetary limit for filing the appeal before the Tribunal by the Revenue has been fixed at Rs. 10,00,000/-




(Rupees Ten Lakhs only). Since in this appeal the amount is less than Rs. 10,00,000/- (Rupees Ten Lakhs only), the appeal has 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 dt. 01/01/2016 has clarified that the instructions will apply to appeals pending before High Court and CESTAT. Therefore the appeal is liable to be rejected and is hereby rejected.

(Dictated and pronounced in open court)


(**B. RAVICHANDRAN**)
Member (Technical)


(**ARCHANA WADHWA**)
Member (Judicial)

Rex



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for 
26/02/17
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारी / (CESTAT)
चेन्नै / CHENNAI