

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

C/559 & 560/2009

(Arising out of Order-in-Appeal C. Cus. No. 1047 & 1048/2009 dated 8.9.2009 passed by the Commissioner of Customs (Appeals), Chennai)

Commissioner of Customs (Import), Chennai Appellant

Vs.

M/s. Sooraj Graphics Respondent

Appearance

Shri B. Balamurugan, AC (AR) for the Appellant
Ms. S. Sridevi, Advocate for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **30.08.2017**

Final Order No. 41912-41913/2017

Per Bench

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 dated 17/08/2011, monetary limit for filing the appeal before the Tribunal by the Revenue has been fixed at

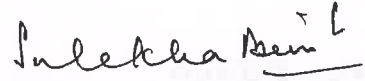


Rs.10,00,000/- (Rupees Ten Lakhs only). Since in these appeals the amount is less than Rs. 10,00,000/- (Rupees Ten Lakhs only), the appeals have to be rejected. As regards appeals filed prior to issue of these instructions, Hon'ble High Court of Karnataka in the case of *Commissioner of Income Tax, Bangalore 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 dismissed and are hereby rejected.

(Operative portion of the order was pronounced in open court)



(MADHU MOHAN DAMODHAR)
Member (Technical)



(SULEKHA BEEVI C.S.)
Member (Judicial)

Rex



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सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारी (CESTAT)
चेन्नई / CHENNAI