

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

Appeal No. E/14/2009

[Arising out of Order-in-Appeal No.151 to 152/2008-(SLM) (CE) dated 26.11.2008 passed by the Commissioner of Central Excise (Appeals), Salem]

Commissioner of Central Excise,
Salem

Appellant

Versus

Bengal Mattam (N) Estates Tea Factory

Respondent

Appearance:

Shri K.P.Muralidharan, AC (AR)
For the Appellant

Ms. D. Naveena, 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 : 21.04.2017

FINAL ORDER No. 40638/2017

Per Sulekha Beevi C.S

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



Sulekha Beevi

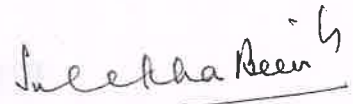
Appeal No.E/14/2009

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)



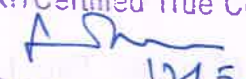
(Madhu Mohan Damodhar)
Member (Technical)



(Sulekha Beevi C.S)
Member (Judicial)

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