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

E/00222 /2010

[arising out of Order-in-Appeal No.87/2009 (M-II) , dated 29.01.2010 passed by the Commissioner of Central Excise (Appeals), Chennai]

COMMISSIONER OF CENTRAL EXCISE, CHENNAI-II APPELLANT

Versus

M/s. SUNSHINE PLASMACRAFTS RESPONDENT

E/00223/2010

[arising out of Order-in-Appeal No.86/2009 (M-II), dated 29.01.2010 passed by the Commissioner of Central Excise (Appeals), Chennai]

COMMISSIONER OF CENTRAL EXCISE, CHENNAI-II APPELLANT

Versus

M/s. SUNSHINE PRODUCTS RESPONDENT

Appearance:

For the Appellant Shri K. Veerabhadra Reddy, JC (AR)
For the Respondent Shri S. Venkatachalam, Adv.

CORAM:

Hon'be Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar , Member (Technical)

Date of hearing/decision **23-10-2017**

FINAL ORDER NO.s. 42388- 42388/2017

Per Archana Wadhwa:

Heard the learned AR for the Revenue.

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

Customs, Excise & Service Tax Appellate Tribunal 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 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 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)

25/10/17

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

25/10/17

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy

10/11

सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(CESTAT)
चेन्नै/CHENNAI

ksr
25-10-2017