

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

E/22/2008, E/273/2008, E/155 to 157/2009

(Arising out of Order-in-Appeal No. 74/2007-CE dated 23.10.2007
and OIA No. 46 to 49/2008 (CE) dated 27.02.2008 passed by the
Commissioner of Central Excise (Appeals), Coimbatore)

CCE, Coimbatore

Appellants

Vs.

M/s. L.G. Balakrishnan & Brothers Ltd.

Respondents

Appearance

Shri S. Govindarajan, AC (AR)
for the Appellant

Shri R. Sai Prashant. Advocate
for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of Hearing / Decision: 04.09.2017

FINAL ORDER No. 41949-41953 /2017

Per: Suleka Beevi C.S.

Heard the learned AR for the Revenue and Shri R. Sai
Prashant appeared for the respondent.

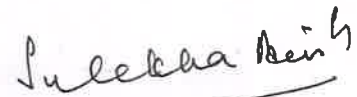


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2. In all these appeals the amount involved is less than Rs. 10,00,000/- (Rupees Ten Lakhs only). According to the instruction issued under F.No. 390/Misc./163/2010-JC dated 17.12.2015 in partial modification of the earlier instruction dt. 17/08/2011, 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 involved is less than Rs.5,00,000/- (Rupees Five 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 all the five appeals are liable to be rejected and are hereby dismissed.

(Operative part of the Order pronounced in the open court)


(B. RAVICHANDRAN) 89(1)
Member (Technical)


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

BB



प्रमाणित प्रति / Certified True Copy


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