IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL <u>CHENNAI</u>

REGIONAL BENCH – COURT NO. III

Excise Appeal No.41218 of 2013

(Arising out of Order-in-Appeal No.80/2013 (M-II) dated 20.03.2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), No.26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

Commissioner of GST & Central Excise, **...Appellant**
Chennai II Commissionerate,
No.692, M.H.U. Complex,
Anna Salai, Nandanam,
Chennai – 600 035.

Versus

M/s. Automotive Coaches & Components Ltd., **...Respondent**
No.3 B, SIDCO Industrial Estate,
Ambattur,
Chennai – 600 098.

<u>APPEARANCE:</u>

For the Appellant : Shri M. Ambe, Deputy Commissioner (A.R)

For the Respondent : None

<u>CORAM:</u>

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING : 24.04.2023
DATE OF DECISION : 24.04.2023

<u>FINAL ORDER No.40299/2023</u>

Order : [Per Ms. Sulekha Beevi C.S.]

The above matter has come up for hearing. There was no representation for the respondent on the earlier dates also. The Bench directed to issue notice to the respondent directly by registered post. The notice issued by the Registry has been returned as 'un-delivered'. There is no representation for the respondent today also.

2. The learned AR Mr. M. Ambe submitted that the amount involved in the above appeal is only rupees thirty two lakhs.

3. The issue is as to whether the input services availed by the respondent has nexus with the manufacturing activity. Taking note of the fact that the amount involved is less than rupees fifty lakhs and comes within the litigation policy of appeals filed by the Department before the Tribunal, the appeal is dismissed on monetary limits.

(Order dictated in the open court)

Sd/-
(M. AJIT KUMAR)
MEMBER (TECHNICAL)

Sd/-
(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

MK