IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Excise Appeal Nos.41466 to 41469 of 2014
and
Excise Miscellaneous Application No. 40413 to 40416 of 2015

(Arising out of Order-in-Appeal No. 11/2014 (M-III) (D) dated 5.11.2012 passed by the Commissioner of Central Excise (Appeals), Chennai)

Commissioner of GST & Central Excise **Appellant**
Chennai Outer Commissionerate
Newry Towers, 12th Main Road,
Anna Nagar, Chennai – 600 040.

Vs.

M/s. A.R.S. Metals Pvt. Ltd. **Respondent**
B-1/S, SIPCOT Industrial Complex
Gummidipoondi – 601 201.

<u>APPEARANCE:</u>

Shri M. Ambe, DC (AR) for the Appellant
Shri S. Venkatachalam, Advocate for the Respondent

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Hon'ble Shri M. Ajit Kumar, Member (Technical)

Final Order Nos.41014 to 41017/023

Date of Hearing : 07.11.2023
Date of Decision: 08.11.2023

The above appeals have been filed by the department against the order passed by Commissioner (Appeals), Chennai. The respondent has filed cross-objections against these appeals.

2. This is a case where the department has filed appeals mainly on the ground that credit should not be allowed as the impugned goods falling under Chapters 72 and 73 of the CETA, 1985 which are used for

fabricating the structural items are accessory to "the Plant" and that these are used for various platforms which are attached to earth or supporting structures and fabricating of building blocks of various items embedded to earth which is not excisable goods. The Commissioner (Appeals) in the impugned order allowed the credit of duty availed. Aggrieved by the order, Revenue has come before this Tribunal in appeal.

3. The learned AR Shri M. Ambe appeared for the department. Shri S. Venkatachalam, learned counsel appeared for the respondent.

3.1 Shri M. Ambe, learned AR reiterated the points given in the appeals.

3.2 Shri S. Venkatachalam, learned counsel appearing for the respondent has referred to Board's Circular in F. No. 390/Misc./116/2017-JC dated 22.8.2019 and submitted that since the combined monetary value of the appeals put together is less than Rs.50 lakhs, the appeals may be dismissed on the ground of monetary limit. The learned AR has also agreed that the total amount involved in the four appeals together is within the monetary limit set out in the Board's circular dated 22.8.2019.

4. I have gone through the facts of the case and the Board's Circular dated 22.8.2019. I find that the issues involved are not covered by para 2 of the said circular and only relate to availment of input credit. I find that the appeals merit to be rejected on the ground of monetary limit as per Board Circular dated 22.8.2019.

5. I accordingly dismiss the appeals filed by the Revenue. The matter is disposed of accordingly. The cross-objections filed by the respondent also stands disposed of.

(Pronounced in court on 8.11.2023)

(**M. AJIT KUMAR)**
Member (Technical)

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