

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 41264 of 2015

(Arising out of Order-in-Appeal No. 63/2015(CXA-II) dated 05.03.2015 passed by Commissioner of Central Excise (Appeals-II), No. 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

Commissioner of GST and Central Excise

...Appellant

No. 26/1, Mahatma Gandhi Marg,
Nungambakkam,
Chennai – 600 034.

Versus

M/s. Emerson Process Management Ltd.

...Respondent

No. 147,
Karapakkam Village,
Chennai – 600 097.

APPEARANCE:

For the Appellant : Ms. O.M. Reena, Authorised Representative
For the Respondent : None

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 40791 / 2024

DATE OF HEARING/ DECISION: 02.07.2024

Order :- Per Bench

The amount involved in the above matter is less than Rs.50 Lakhs.
The appeal comes within the monetary limits of the litigation policy of the
Department. The appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

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