

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 41107 of 2017

(Arising out of Order-in-Appeal No. 233/2016 (STA-II) dt. 28.11.2016 passed
by Commissioner of Central Excise (Appeals-II), Chennai)

Commissioner of CGST & CE,
MHU Complex, No.692, Anna Salai,
Nandanam, Chennai – 600 035.

..... Appellant

VERSUS

G Devi Sri Prasad
New No.5, Old No.78, Natarajan Street,
Dhanalakshmi Colony, Vadapalani,
Chennai – 600 026.

.... Respondent

APPEARANCE:

For the Appellant : Shri. Anoop Singh, Authorised Representative
For the Respondent: None

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

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

FINAL ORDER No.41302/2024

DATE OF HEARING/ DECISION: 17.10.2024

Per Bench

None for the respondent. The disputed demand in the above appeal filed by the Revenue is less than the monetary limit fixed in terms of instructions issued in F. No. 390/Misc./163/2010-JC by CBIC dated 17.08.2011 which is amended vide Instruction dated 06.08.2024.

2. In view of the above, the department's appeal is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P.DINESHA)
Member (Judicial)