

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

Appeal No.	Appellant	Respondent
ST/41555/2013	Commissioner of GST & Central Excise, Chennai	Pithavadian & Partners
Arising out of Order-in-Appeal No. 90/2013 (M-ST) dated 19.2.2013 passed by the Commissioner of Central Excise (Appeals), Chennai		
ST/41764/2013	Commissioner of GST & Central Excise, Chennai	Praveen Air Travels Pvt. Ltd.
Arising out of Order-in-Appeal No. 174/2013 (MST) dated 17.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41779/2013 & ST/CO/41084/2014	Commissioner of GST & Central Excise, Chennai	IFB Industries Ltd.
Arising out of Order-in-Appeal No. 95/2013 (M-III ST) and 183/2013 (MST) dated 17.4.2013 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Chennai – I.		
ST/40363/2014	Commissioner of GST & Central Excise, Chennai	Unlimited Innovations India Pvt. Ltd.
Arising out of Order-in-Appeal No. 298/2013 (MST) dated 30.10.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/40561/2014 & ST/CO/41083/2014	Commissioner of GST & Central Excise, Chennai	IFB Industries Ltd.
Arising out of Order-in-Appeal No. 95/2013 (M-III ST) and 183/2013 (MST) dated 17.4.2013 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Chennai – I.		
ST/40686/2014	Commissioner of GST & Central Excise, Chennai	Gee Gee Hire Purchase and Leasing Pvt. Ltd.
Arising out of Order-in-Appeal No. 267/2013 (MST) dated 28.10.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/40500/2017	Commissioner of GST & Central Excise, Coimbatore	Shri G. Kaleeswaran
ST/40501/2017	Commissioner of GST & Central Excise, Coimbatore	Shri M. Durairajan
ST/40502/2017	Commissioner of GST & Central Excise, Coimbatore	Shri Harish B. Vagadia
Arising out of Order-in-Appeal No. 235 to 237/2016 dated 7.10.2016 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore.		
ST/42221/2017 & ST/CO/40070/2018	Commissioner of GST & Central Excise, Coimbatore	T.D. Nair Hospital
Arising out of Order-in-Appeal No. 156/2017 dated 7.7.2017 passed by the Commissioner of Central Excise (Appeals), Coimbatore		
ST/42222/2017	Commissioner of GST & Central Excise, Coimbatore	Foundry Engineering Services
Arising out of Order-in-Appeal No. 150/2017 dated 4.7.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Coimbatore		
ST/41557/2013 & ST/CO/41082/2014	Commissioner of GST & Central Excise, Chennai	IFB Industries Limited
Arising out of Order-in-Appeal No. 130 & 131/2013 (MST) dated 20.2.2013 passed by the Commissioner of Central Excise (Appeals), Chennai		
ST/42225/2017	Commissioner of GST & Central Excise, Coimbatore	K. Palaniappa Memorial Educational Trust
Arising out of Order-in-Appeal No. 152/2017 dated 4.7.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Coimbatore		

ST/42226/2017	Commissioner of GST & Central Excise, Coimbatore	Mettupalayam Lorry Owners Association
Arising out of Order-in-Appeal No. 154/2017 dated 5.7.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Coimbatore		
ST/42228/2017 & ST/CO/41895/2017	Commissioner of GST & Central Excise, Coimbatore	Arun Vijay Polyclinic
Arising out of Order-in-Appeal No. 153/2017 dated 4.7.2017 passed by the Commissioner of CGST & Central Excise (Appeals), Coimbatore		
ST/41578/2013	Commissioner of GST & Central Excise, Chennai	MCS Communications Pvt. Ltd.
Arising out of Order-in-Appeal No. 141/2013 dated 21.2.2013 passed by the Commissioner of Central Excise (Appeals), Chennai		
ST/41731/2013	Commissioner of GST & Central Excise, Coimbatore	Udumalai Security Services
Arising out of Order-in-Appeal No. 169/2013 dated 30.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore		
ST/41758/2013	Commissioner of GST & Central Excise, Chennai	Mercury Travels Limited
Arising out of Order-in-Appeal No. 94/2013 (M-III) (ST) dated 16.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41759/2013	Commissioner of GST & Central Excise, Chennai	PI Worldways Ltd.
Arising out of Order-in-Appeal No. 173/2013 (MST) dated 16.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41760/2013	Commissioner of GST & Central Excise, Chennai	Ascon Travels Pvt. Ltd.
Arising out of Order-in-Appeal No. 170/2013 (MST) dated 16.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41761/2013	Commissioner of GST & Central Excise, Chennai	Ascon Travels Pvt. Ltd.
Arising out of Order-in-Appeal No. 168/2013 (MST) dated 16.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41762/2013	Commissioner of GST & Central Excise, Chennai	Ascon Travels Pvt. Ltd.
Arising out of Order-in-Appeal No. 167/2013 (MST) dated 16.4.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai		
ST/41589/2016	Commissioner of GST & Central Excise, Chennai	Motherson Automotive Technologies and Engineering
Arising out of Order-in-Appeal No. 215/20169 (STA-I) dated 23.3.2016 passed by the Commissioner of Service Tax (Appeals – I), Chennai		
ST/41043/2017	Commissioner of GST & Central Excise, Chennai	Shoeline
Arising out of Order-in-Appeal No. 716/2016 (STA-I) dated 29.12.2016 passed by the Commissioner of Service Tax (Appeals – I), Chennai		

Appearance for Appellant-Revenue

S/Shri B. Balamurugan, AC (AR) and S. Govindarajan, AC (AR)

Appearance for Respondent

Shri V.S. Manoj, Advocate and Shri R. Balagopal, Consultant

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **16.01.2019**

Final Order Nos. **40075-40098 / 2019**

Per Bench

The above appeals are listed for hearing as the amount involved in all these appeals are below Rs.20 lakhs.

2. These appeals are filed by the department and the amount involved in all these appeals are below Rs.20 lakhs. As per the litigation policy issued by the Department in Circular F.No. 390/Misc./116/2017-JC dated 11.7.2018, the appeals below Rs.20 lakhs is not maintainable before the Tribunal. It is pointed out by Id. AR that the department has not filed any application for withdrawal of these appeals. However, taking note of the fact that the litigation policy applies to the appeals wherein the amount involved is less than Rs.20 lakhs, we are of the considered opinion that all these appeals are not maintainable and require to be dismissed. So ordered. Accordingly, cross-objections also stand disposed of.

(Dictated and pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

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