

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

REGIONAL BENCH – COURT NO. III

Excise Appeal Nos.40670-40671 of 2013-DB

(Arising out of Orders-in-Appeal No.65 & 66/2012 (M-IV), dated 20.12.2012 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai)

M/s. Nefab India Pvt. Ltd., Unit – II,
No.55, Village & P.B.: Thandalam,
Taluk:Sriperumpudur,
NH-4, Chennai – Bengaluru Highway.

: Appellant

VERSUS

Commissioner of Central Excise,
Chennai IV Commissionerate,
NO.692, MHU Complex,
Anna Salai,
Nandanam,
Chennai 600 035.

: Respondent

APPEARANCE:

Shri Arul C. Durairaj, Supdt. for the Appellant

None for the Respondent

CORAM:

HON'BLE SMT. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
HON'BLE SHRI ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40721-40722/2020

DATE OF HEARING: 06.03.2020

DATE OF DECISION: 06.03.2020

Per Smt. Sulekha Beevi C.S:

The amount involved in the above appeals are less than Rs.50 lakhs. In view of Government Litigation Policy and consequent to Board's Circular in F.No.390/Misc./116/2017-JC, dated 22.08.2019 fixing the monetary limit for filing the appeal before the Tribunal by the Revenue at Rs.50,00,000/- (Rupees Fifty Lakhs only), the appeals are not maintainable.

3. The appeals are, therefore, dismissed on monetary limits.

(Dictated and pronounced in the open court)

**(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)**

**(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)**

ksr
06-03-2020