

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.40133 of 2017

(Arising out of Order-in-Appeal No.TNL-ST-000-APP-96-2016 dated 24.08.2016
passed by Commissioner of Central Excise, (Appeals-I) Madurai)

Commissioner of GST & Central Excise,
C.R. Building, Lal Bahadur Shastri Marg,
Madurai 625 002.

....Appellant

VERSUS

Vedanta Ltd.
(Unit: Sterlite Copper)
Sipcot Industrial Complex,
Madurai Bypass Road,
Tuticorin-628 002.

.... Respondent

APPEARANCE:

Shri. Anoop Singh, Authorised Representative for the Appellant
Shri Ramnath Prabhu, Advocate for the Respondent

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER(JUDICIAL)

FINAL ORDER No.40401/2026

DATE OF HEARING / DECISION: 19.03.2026

Per Vasa Seshagiri Rao

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 has been amended vide Instruction dated 06.08.2024.

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

(Order dictated and pronounced in open court)

sd/-
(AJAYAN T.V.)
Member (Judicial)

sd/-
(VASA SESHAGIRI RAO)
Member (Technical)