

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO. III

Service Tax Appeal No.52031 of 2016 (DB)

[Arising out of Order-in-Original No.UDZ-EXCUS-000-COM-0061-15-16 dated 11.02.2016 passed by the Commissioner of Central Excise and Service Tax Commissionerate, Udaipur (Rajasthan).]

Commissioner of Central Excise & CGST,
142-B, Sector-11, Hiran Magri,
Udaipur-313 001 (Rajasthan).

Appellant

VERSUS

M/s.Brahma Hitech Engineering Pvt. Ltd.
64-B, R.K. Puram, Sector-B, Ward No.4,
Kota, Rajasthan
324 005.

Respondent

APPEARANCE:

Shri Rajeev Kapoor, Authorised Representative for the appellant/Department.
Shri Somnath Shukla and Shri Mrinal Agarwal, Advocates for the respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO.55933/2024

DATE OF HEARING/DECISION: 28.05.2024

BINU TAMTA:

The Revenue has filed the present appeal challenging the order-in-original dated 11.02.2016.

2. The learned counsel for the respondent has raised an objection that the appeal is not maintainable due to low monetary effects.

3. The learned Authorised Representative for the Revenue has placed on record response dated 20.11.2023 to the query raised in this regard, wherein it has been intimated that the exception provided in the instructions dated 22.08.2019 speaks of challenging the adverse judgements even in the

case, where they are below the monetary limit in the event where the issue relates to the constitutional validity of the provisions of an Act or Rules or where notification/instructions/order or circular has been held illegal or ultra vires.

4. From the impugned judgement, we do not find that the present case falls in either of the exceptions. The penalty imposed in this matter is Rs.36.22 lakhs, which is much less than the amount fixed by the instructions for challenging an appeal before the Tribunal.

5. In view thereof, the present appeal is not maintainable due to low tax effect and the same is accordingly dismissed.

[Order dictated & pronounced in open court]

(Binu Tamta)
Member (Judicial)

(P. V. Subba Rao)
Member (Technical)

Ckp