

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 05.01.2017

Customs Appeal No. 53291 of 2015

(Arising out of order in appeal No. CC(A)CUS/D-II/ICD/640/2015 dated 17.06.2015 passed by the Commissioner of Customs, New Delhi).

CC, ICD, New Delhi

Appellant

Vs.

M/s India Leathers

Respondent

Appearance:

Ms. Suchitra Sharma, AR for the appellant –Revenue

Sh. Piyush Kumar, Advocate for the Respondent -assessee

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. Ashok K. Arya, Member (Technical)

F. O. No. 50158/2017

Per: **Justice (Dr.) Satish Chandra:**

Ms. Suchitra Sharma, ld. AR for the Revenue submits that in the instant appeal, the tax effect is less than the prescribed limit as per CBEC's Circular F. No. 390/Misc./163/2010-JC, dated 17.12.2015. Hence, she prays for withdrawal of the appeal.

2. When the appeal is having the tax effect less than the prescribed limit, the appeal is not maintainable. Hence, the appeals is dismissed *in liminie* as not maintainable.

(Dictated and pronounced in the open Court).

(Justice (Dr.) Satish Chandra)
President

(Ashok K. Arya)
Member (Technical)

Pant

