

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV**

Appeal No. ST/56512/2013-CU[SM]

[Arising out of Order-in-Appeal No. 245/BPL/2012 dated
17.12.2012, passed by the Commissioner of Central Excise, Bhopal]

C.C.E. & S.T.-Bhopal

....Appellant

Vs.

Singh Electrical Works

....Respondent

Appearance:

Sh. R.K. Mishra, AR for the Appellant

Sh. Ranjeet K. Ranjan, Advocate for the Respondent

CORAM:

Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing: 11.01.2017

FINAL ORDER NO. 50339 /2017-CU[SM]

Per V. Padmanabhan

Inasmuch as the amount involved in the present appeal of the Revenue is less than Rs.10 lakh, the same is covered by Litigation Policy dated 17.12.2015 of Government of India. As such, the appeal filed by the Revenue is not maintainable and the same is accordingly, dismissed.

[Dictated and Pronounced in the Open court]

**V. Padmanabhan
(Member Technical)**

RS

