

CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –III

Excise Appeal No.E/2253/2007-EX[DB]

Excise Appeal No.E/2254/2007-EX[DB]

[Arising out of Order-in-Appeal No.163-164(GRM)CE/JPR-I/2007 dated 08.06.2007 passed by the Commissioner (Appeals-I), Jaipur].

C.C.E., Jaipur-I

...Appellant

Vs.

Varun Beverages Ltd.

... Respondent

Excise Appeal No.E/ 538/2007-EX[DB]

[Arising out of Order-in-Appeal No.664(HKS)CE/JPR-II/2006 dated 05.12.2006 passed by the Commissioner (Appeals-II), Jaipur]

C.C.E., Jaipur-II

...Appellant

Vs.

Varun Beverages Ltd.

... Respondent

Present for the Appellant : Ms. Neha Garg, D.R.

Present for the Respondent: Mr. Vimal Jain, Advocate

**Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 11.01.2016

FINAL ORDER NOS. _56397-56399/2016_

PER: S.K. MOHANTY

With the consent of both sides, all these appeals are taken up together for hearing and a common order is being passed.

2. Determination of transaction value in context with quality discount offered to the buyers on selling of aerated water is the subject matter of present dispute. The duty amount involved in these appeals is below 10.00 Lakhs individually.

3. In context with the monetary limit for filing appeal before the Tribunal, the C.B.E.C. vide Instruction dated 17.12.2015 has clarified that the appeal involving Rs.10.00 Lakhs or below, no appeal shall be filed before this Tribunal. Consequent upon issuance of said instructions, the Joint Secretary (Review) of C.B.E.C. vide his communication dated 1st January, 2016 has clarified that the above Instruction shall apply to all pending appeals in High Court/CESTAT. Since, in the present cases, the duty involved is below 10.00 Lakhs, in view of the aforementioned instructions issued by C.B.E.C., these appeals are not maintainable before this Tribunal. Therefore, the appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open Court)

(B.RAVICHANDRAN)
MEMBER (TECHNICAL)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita