

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

Appeal No. ST/55808,58245,58327/2013 [SM]

[Arising out of Orders in Appeal Nos. OIA- OIA-92-ST-DLH-2013 dated 21.03.2013, OIA-308-ST-DLH-2012 dated 31.10.2012 and OIA-53/ST/RPR-I/2013 dated 22.03.2013 passed by the Commissioner (Appeals), Central Excise & ST, Delhi & Raipur]

Commissioner of Central Excise & S.T., Delhi, RaipurAppellant

vs.

Basera Properties
Heeramani Dash
Hathway Channel 5 & Datacom Pvt. Limited

....Respondent

Appearance:

Rep by. Shri R.K. Mishra & Dharam Singh, DRs for the Appellant- Revenue
Rep by. Shri Varun Gaba & Ms. Ambika Singh, Advocates for the Assessee

CORAM:

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

Date of Hearing : 24.01.2017

FINAL ORDER NO. 50503-50505/2017-CU (SM)

Per V. Padmanabhan

The amounts involved in these appeals are as under:-

- | | |
|--------------------------------|----------------|
| (a) Appeal No. ST/55808/2013 - | Rs. 36.687/- |
| (b) Appeal No. ST/58327/2013 - | Rs. 51,262/- |
| (c) Appeal No. ST/58245/2013 - | Rs. 6,71,723/- |

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

[Dictated and pronounced in the open Court]

(V.Padmanabhan)
Member (Technical)

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