

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

Appeal No. ST/571/2011-ST(SM)

[Arising out of Order-in-Appeal No. 510(CB)ST/JPR-II/2010 dated 10.01.2011, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Jaipur-II].

C.C.E. & S.T. Jaipur

....Applicants

Vs.

M/s. Arihant Tiles & Marbles Pvt. Ltd.

....Respondent

Appearance:

Shri Dharam Singh, DR for the Appellants
Shri Aniket Ghosh, Advocate for the Respondent

CORAM:

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

Date of Hearing: 18.01.2017

FINAL ORDER NO. 50826/2017-ST(SM)

Per V. Padmanabhan:

In the present appeal, the amount involved is less than the prescribed limit laid down by the Board's Circular No. 390/163/2010 dated 17.12.2015. As per the litigation policy the appeal is not maintainable.

2. Hence the appeal is dismissed.

[Dictated and Pronounced in the open Court]

**(V. Padmanabhan)
Member (Technical)**

Bhanu