

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 51464 of 2014

(Arising out of Order-in-Appeal No. BPL-EXCUS-000-APP-121-13-14 dated 19.11.2013 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Bhopal)

DATE OF HEARING : 01.03.2017
DATE OF DECISION : 01.03.2017

CCE&ST, Bhopal

....

Appellants

(Rep by Sh. Sanjay Jain, DR)

VERSUS

Shri Parasram Mulchandani

....

Respondents

(Rep. by Sh. Himanshu Khemka, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)**

FINAL ORDER NO. 52093/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Shri Sanjay Jain, learned DR for Revenue, submits that in the instant case 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, he prays for withdrawal of the appeal.

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

(Dictated & pronounced in the open court)

**(ASHOK K. ARYA)
MEMBER (TECHNICAL)**

**(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT**