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

PRINCIPAL BENCH - COURT NO. 1

**Service Tax Appeal No. 51306 of 2014**

**(**Arising out of Order-in-Appeal No. 178/RPR-I/2013 dated 23.10.2013 passed by the Commissioner (Appeals), Central Excise, Raipur)

DATE OF HEARING : 01.03.2017
DATE OF DECISION : 01.03.2017

**CCE, Raipur** …. **Appellants**
(Rep by Sh. Ranjan Khanna, DR)

VERSUS

**Shri Ram Hi Tech Steel & Power Pvt. Ltd.** …. **Respondents**
(Rep. by NONE)

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

**FINAL ORDER NO. 52094/2017**

**PER JUSTICE (Dr.) SATISH CHANDRA :**

Shri Ranjan Khanna, 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**

Golay