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

Appeal No. C/58801/2013-CU(DB)

[Arising out of Order-in-Appeal No. CC/A/CUS/I&G/255/2013 dated 17.05.2013, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), New Delhi].

C.C.E. New Delhi **....Applicants**

Vs.

M/s. H.C. Manufacturing Co. **....Respondent**

Appearance:

Shri K. Poddar, DR for the Appellant
Ms. Prabhjyot K. Chadha, Advocate for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri V. Padmanabhan, Member (Technical)

Date of Hearing: 06.03.2017

FINAL ORDER NO. 52243/2017-CU(DB)

Per Archana Wadhwa:

We find that the amount of duty involved in the present appeal is to the extent of Rs.3.16 lakhs approx. and redemption fine and penalty are to the tune of Rs. 5 lakhs and Rs. 3 lakhs respectively.

2. As such, the appeal filed by the Revenue being less than Rs. 10 lakhs is covered by the litigation policy of the Government of India and the appeal is non maintainable.

3. The same is accordingly dismissed.

[Dictated and pronounced in the open Court]

(V. Padmanabhan)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

Bhanu