

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal Nos. 3577-3580 of 2010

(Arising out of Order-in-Appeal No. 76-CE/MRT-I/2010-11 dated 31.05.2010 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut)

DATE OF HEARING : 05.04.2017

DATE OF DECISION : 05.04.2017

CCE, Meerut-I

....

Appellant

(Rep by Sh. M.R. Sharma, DR)

VERSUS

M/s Indo German Brakes 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. 52758-52761/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Shri M.R. Sharma, 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 appeals.

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

(Dictated & pronounced in the open court)

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

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