

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

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal Nos. 3892 of 2012 & 56737/2013

(Arising out of Order-in-Appeal No. 46(ST)/RPR-I/2012 dated 26.09.2012 passed by the Commissioner of Central Excise (Appeals-I), Raipur)

DATE OF HEARING : 18.07.2017

DATE OF DECISION : 18.07.2017

CCE, Raipur

....

Appellant

(Rep by Sh. Ranjan Khanna, DR)

VERSUS

Sh. Manthir Verma

....

Respondent

(Rep. by Sh. Manish Saharan, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 55480/2017

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, both the cross-appeals are dismissed *in limine*.

(Dictated & pronounced in the open court)

**(V. PADMANABHAN)
MEMBER (TECHNICAL)**

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