

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

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 52518 of 2016

(Arising out of Order-in-Appeal No. CC(A)CUS/D-II/ICD/TKD/471/2016 dated 27.05.2016 passed by the Commissioner of Customs, New Delhi)

DATE OF HEARING : 09.08.2017

DATE OF DECISION : 09.08.2017

CC, New Delhi

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Appellant

(Rep by Sh. A.K. Singh, DR)

VERSUS

M/s Exotic Decor Pvt. Ltd.

....

Respondents

(Rep. by Sh. G.K. Sarkar, Adv.)

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

FINAL ORDER NO. 55852/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Shri A.K. Singh, 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)

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

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