

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

PRINCIPAL BENCH - COURT NO. 1

**Customs Appeal No. 727 of 2009**

(Arising out of Order-in-Original No. 69/2009 dated 31.08.2009 passed by the Commissioner of Customs, ICD, TKD, New Delhi)

DATE OF HEARING : 13.09.2017

DATE OF DECISION : 13.09.2017

**CC, New Delhi**

.....

**Appellant**

(Rep by Sh. Govind Dixit, DR)

VERSUS

**M/s V.K. Enterprises**

....

**Respondents**

(Rep. by NONE)

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

**FINAL ORDER NO. 56572/2017**

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

Shri Govind Dixit, learned DR for Revenue, submits that in each 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**