

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 08.09.2017

**Appeal No. C/MISC/50492-50493/2017
C/MISC/50535-50536/2017
C/54391-54392/2015**

CC New Delhi

... Appellant

Vs.

Gupta Tractors and Impliments

... Respondent

Appearance:

Present Mr. R.K. Manjhi, DR for the appellant

Present Mr. Piyush Kumar, Advocate for the respondent

**Coram: Hon'ble Justice Dr. Satish Chandra, (President)
Hon'ble,V Padmanabhan (Technical Member)**

FINAL ORDER No. 56681-56682/2017

Per Justice Dr. Satish Chandra

1. Both the appeals have been filed by the department against the Order No. 1178 & 1179 dated 03/09/2015.
2. Heard Shri R.K. Manjhi for the appellant and Shri Piyush Kumar for the respondent.
3. After going through the facts on record, it appears that in each appeal the tax effect is less than the prescribed limit as per the National Policy of Litigation. Hence, both the appeals are dismissed *in limine*. Issue will remain open. Miscellaneous Appeals are also disposed of.

[Order Dictated and Pronounced in the open court]

**(V Padmanabhan)
Member (Technical)**

**(Justice Dr Satish Chandra)
President**

Rekha

