CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 31.8.2017

Appeal No. E/642/2011-SM

(Arising out of order in appeal No. 243-244/CE/DLH/2010 dated 1.12.2010 passed by the Commissioner of (Appeals), Central Excise, Delhi-I).

CCE, Delhi-I Appellant

Vs.

Shri Sumeer Agarwal, Respondent
Partner of M/s Prakash Enterprises

Appearance:

Shri G.R. Singh, AR for the appellant –Revenue
Sh. Rajat Pandey, Advocate for the Respondent -assessee

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)

F. O. No. **56740/2017**

Per: **Ashok Jindal:**

Shri G.R. Singh, ld. AR for the Revenue submits that in the instant appeal, 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 less than the prescribed limit, the appeal is not maintainable. Hence, the appeal is dismissed *in liminie* as not maintainable.

(Dictated and pronounced in the open Court).

(Ashok Jidnal)
Member (Judicial)

RM