

Date of hearing/decision: 12.10. 2017

S. T. Appeal No. 55393 of 2013

(Arising out of order in appeal No. 200/BPL/2012 dated 8.10.2012 passed by the Commissioner of Central Excise (Appeals), Bhopal).

CCE, Bhopal

Appellant -Revenue

Vs.

M/s Mahakaushal Transport

Respondent - Assessee

Appearance:

Sh. Amresh Jain, AR for the Revenue

Sh. Manish Saharan, A. R. for the assessee

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57235/2017

Per: **Justice (Dr.) Satish Chandra:**

Both sides submit that in the present 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.

2. When the appeal is having the tax effect less than the prescribed limit, then appeal is not maintainable

3. Hence, the appeal is dismissed.

(Dictated and pronounced in the open Court).

(B. Ravichandran)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Ckp

