

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

Date of hearing/decision: 12.10. 2017

**Customs Appeal No.517/2011 (DB)**

(Arising out of order in appeal No. CC(A)EXP/130/2011 dated 17.06.2011 passed by the Commissioner of Customs (Appeals), New Delhi).

M/s. Parveen Jindal

Appellant

Vs.

CC, New Delhi

Respondent

Appearance:

Ms. Harsimran Kaur Arora, Advocate for the appellant  
Shri R.K. Manjhi, AR for the respondent.

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President  
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 57305/2017

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

