

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

COURT-I

Date of hearing/decision: 19.12.2017

Appeal No. E/3822/2003 EX (DB)

[Arising out of Order in Appeal No. 504/SCN/CE/JPR-I/103 dated 09.10.2003 passed by Commissioner (Appeals) Customs & Central Excise, Jaipur]

CCE, Jaipur-I

... Appellant

Vs.

Hindustan Scientific Company

... Respondent

Appearance:

Present Mr. M.R. Sharma, DR for the appellant

Present None for the respondent

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

FINAL ORDER No. 58481/2017

Per Justice Dr. Satish Chandra

1. List revised none present on behalf of the respondent.
2. Heard Shri M.R. Sharma, Ld. DR for the Department. After hearing the Ld. DR it appears that in the present appeal the amount involved is Rs. 1,92,827/-.
3. In the 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. When the appeal is having the tax effect less than the prescribed limit, the appeal is not maintainable.
4. In the result, the appeal is dismissed *in limine*.

[Order Dictated and Pronounced in the open court]

(V Padmanabhan)
Member (Technical)

(Justice Dr Satish Chandra)
President

Rekha

