

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Excise Appeal No. 3456 of 2004

[Arising out of Order-in-Appeal No. 115/RPR-II/2004 dated 31.03.2004. passed by the Commissioner of Central Excise, & Service Tax (Appeals), Raipur]

**Commissioner of Central Excise
Raipur**

Appellant

Vs.

M/s. Bhilai Steel Plant

Respondent

Appearance:

Shri R K Mishra , AR for the Appellants

Ms. Sukriti Das, Advocate for the Respondent

CORAM:

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

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

Date of Hearing/ Decision: 1.1.2018

FINAL ORDER NO.50099 /2018

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed by the department against the Order-in-Appeal No. 115/RPR-II/2004 dated 31.03.2004. Period of dispute is march, 1995 to September, 1998.

2. Heard Shri R. K Mishra and Ms. Sukriti Das, learned representatives of the parties.

3. After hearing both the parties and on perusal of material available on record, it appears that in the instant appeal, the Commissioner (Appeals) had deleted the duty demand (which is below Ten lakh) but sustained the penalty of Rs. One lakh. Being aggrieved, the department has filed the present appeal.

4. From the record, it appears that amount involved in the present case is less than Rs.10 lakh. As per the litigation policy, Department is barred for filing appeal where amount involved is less than Rs.10 lakh. Hence, the appeal filed by the department is not maintainable.

5. In the result, appeal filed by the department is dismissed *in limine*.

(Dictated and pronounced in the open Court)

(B Ravichandran)
Member (Technical)

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(Justice (Dr.) Satish Chandra)
President