

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

**Excise Appeal No. 1130 of 2006**

[Arising out of Order-in- Appeal No. 471/ (MPM) CE/JPR I/2005  
dated 23.12.2005 passed by the Commissioner (Appeal), Jaipur]

**Commissioner of Customs  
Jaipur I**

**Appellant**

**Vs.**

**M/s. EXPO FYN Electricals &  
Electronics**

**Respondent**

**Appearance:**

**Shri S K Bansal, AR for the Appellants**

**Shri Jatin Mahajan, Advocate for the Respondent**

**CORAM:**

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

**Hon'ble Mr. Bijay Kumar, Member (Technical)**

Date of Hearing/ Decision: 08.05.2018

**FINAL ORDER NO.51733 /2018**

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

The present appeal is filed by the department against the order-in-Appeal No. 471/2005 dated 23.12.2005. Earlier, the appeal was dismissed by the Tribunal vide Final Order No.237/2010 dated 28.04.2010 which was assailed before the Hon'ble Rajasthan High Court at Jaipur vide D.B. Central Excise Appeal No. 4/20011. The

Hon'ble High Court vide order dated 25.10.2017 has remanded the matter to the Tribunal for denovo adjudication. Hence, the appeal is before the Tribunal once again.

2. Heard Shri S K Bansal and Shri Jatin Mahajan, learned Counsels for the parties and gone through the material available on record.

3. After hearing both the parties and on perusal of record, it appears that in the instant case, the total demand is Rs.7,22,500/-. In view of the litigation policy issued by CBEC Instructions issued vide F.No. 390/MISC/163/2010-JC dated 17.12.2015, as the amount involved in the present appeal of the Revenue is less than Rs.10 lakh, the appeal is not maintainable.

4. In view of the above, the appeal filed by the department is dismissed *in limine*.

(Dictated and pronounced in the open Court)

**( Bijay Kumar )**  
**Member (Technical)**

ss

**(Justice (Dr.) Satish Chandra)**  
**President**