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

Date of Hearing /decision: 04.06.2018

Appeal No. ST/174/2011-CU [DB]
[Arising out of Order-in-Appeal No. 245-CE/MRT-I/2010-11 dated 29/10/2010 passed by Commissioner of Central Excise-MEERUT-I]

C.C.E. MEERUT I — Appellants

Vs.

EVEREADY INDUSTRIES INDIA LTD. — Respondent

Appearance:
Shri Sanjay Jain, DR for the Revenue
Shri Narender Singhavi, Advocate for the Respondent

CORAM:
Hon'ble Mr. V. Padmanabhan, Member (Technical)
Hon'ble Ms. Rachna Gupta, Member (Judicial)

FINAL ORDER NO. 52136/2018

Per V. Padmanabhan:

1. Heard Shri Sanjay Jain, Ld. DR for the Department and Shri Narender Singhavi, Ld. Advocate for the Respondent.
2. 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.
3. In the result, the appeal is dismissed *in liminie.*

(Dictated and pronounced in the open court)

(Rachna Gupta)
Member (Judicial)

(V. Padmanabhan)
Member (Technical)

Rekha