

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –IV

Excise Appeal No.E/52253/2018-EX [DB]

[Arising out of Order-in- Appeal No.11-15(SRM)/CE/JDR/2018 dated 08.01.2018 passed by the Commissioner (Appeals), Central Excise & Central Goods and Service Tax, Jodhpur]

CCE, Jodhpur

...Appellant

Vs.

M/s.Abhishek Industries

... Respondent

Present for the Appellant : Mr.Ubhab Sengraj, D.R.

Present for the Respondent: Mr.O.P. Agarwal, CA

Coram: HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)
HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 10.09.2018

FINAL ORDER NO. 52958/2018

PER: RACHNA GUPTA

This appeal is directed against the Order-in-Appeal No. 11-15(SRM)/CE/JDR/2018 dated 08.01.2018 passed by the Commissioner (Appeals), Central Excise & Central Goods and Service Tax, Jodhpur.

2. Perusal of the record shows that the amount involved in the present appeal is Rs.1,58,776/-, which is below the monetary limit of Rs.20.00 Lakhs. As per C.B.I.T.C. Instructions

F. No.390/MISC./116/2017-JC, dated 11-7-2018, the appeal is not maintainable due to the monetary limit. The relevant portion of the Circular (Instruction) is extracted below:-

“In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax vide Section 83 of the Finance Act, 1944, the Central Board of Indirect Taxes and Customs fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Courts and Supreme Court:

<u>S. No.</u>	<u>Appellate Forum</u>	<u>Monetary Limit</u>
1.	CESTAT	Rs. 20,00,000/-
2.	High Courts	Rs. 50,00,000/-
3.	Supreme Court	Rs. 1,00,00,000/-

2. Keeping in view the above Instruction and that no substantial question of law is to be adjudicated, the request for withdrawal is hereby allowed. On merit also the case is in favour of the assessee. The appeal stands accordingly dismissed as withdrawn.

[Dictated and Pronounced in the open Court]

(C.L. MAHAR)
MEMBER (TECHNICAL)

(RACHNA GUPTA)
MEMBER (JUDICIAL)

Anita