

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

BENCH-DB

COURT – IV

Service Tax Appeal No. ST/53358/2015 [DB]

[Arising out of Order-in-Appeal No. 158-SLM-ST-JPR-2015 dated 11/05/2015 passed by the Commissioner, Central Excise & Service Tax, Jaipur-I]

C.C.E. & S.T.-Jaipur-I

...Appellant

Vs.

S C M Engineers

...Respondent

Present for the Appellant : Mr. R.K. Maji, DR

Present for the Respondent: Mr. Manish Saharan, Advocate

**Coram: HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)
HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)**

Date of Hearing / Decision 14.12.2018

FINAL ORDER NO. 53468 / 2018

PER: RACHNA GUPTA

While hearing the parties it is brought to our notice that the amount involved herein is Rs. 11,10,839/-. 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/-

In view of the above and irrespective that there is no application for withdrawal of the Appeal moved by the Department, the Appeal stands not maintainable before this Tribunal. Appeal accordingly stands disposed of.

[Dictated and pronounced in the open Court]

(BIJAY KUMAR)
MEMBER (TECHNICAL)
D.J.

(RACHNA GUPTA)
MEMBER (JUDICIAL)