

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court – I

**Application No. E/MISC/30359/2024
in Excise Appeal No. 30529 of 2019**

(Arising out of Order-in-Appeal No.HYD-EXCUS-MD-AP2-0111-18-19 dt.26.03.2019 passed
by Commissioner of GST & Central Excise (Appeals-II), Hyderabad)

**Commissioner of Central Tax
Medchal-GST**

Opp. Mehdi Function Palace, Above SBI Bazarghat
Branch, Lakdikapul, Hyderabad – 500 004

.....Appellant

VERSUS

G R Power Switchgear Ltd

Unit-II, No.29B, Phase-IV, IDA Jeedimetla,
Hyderabad, Telangana – 500 055

.....Respondent

Appearance

Shri K. Srinivas Reddy, AR for the Appellant.

Shri Lalit Mohan Chandna, Advocate for the Respondent.

Coram:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30354/2024

Date of Hearing: 19.08.2024

Date of Decision: 19.08.2024

[Order per: BENCH]

No one has appeared on behalf of the Respondent.

2. Perused the appeal papers with the help of Learned AR.

3. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. The Board's Instruction under F.No.390/Misc./116/2017-JC dated 22.08.2019 has specified the monetary limits. It has been notified that the Department shall not file Appeal before

(2)

the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed as withdrawn.

(Dictated and pronounced in the Open Court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Veda