IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA

MA/76886/2018
in
Appeal No. ST/75246/2018

(Arising out of Order-in-Appeal No. 86/GHY/CE(A)GHY/2017 dated 15.09.2017 passed by the Commissioner (Appeals), CGST, Central Excise and Customs, Guwahati.

CCE & ST, Guwahati

Applicant (s)/Appellant (s)

Vs.

M/s. Rajshekhar Constructions Pvt. Ltd. Respondent (s)

<u>Appearance</u>
Shri S. Mukhopadhayay, Suptd. (AR) for the Revenue
Ms. Raginee Goyal, CA for the Respondent (s)

CORAM:
HON'BLE SHRI P.K.CHOUDHARY, MEMBER (JUDICIAL)

Date of Hearing/Decision: - 31.08.2018

ORDER NO. MO/75787/2018 & FO/76574/2018

PER SHRI P.K.CHOUDHARY

This appeal has been filed by the Revenue against Order-in-Appeal No. 86/GHY/CE(A)GHY/2017 dated 15.09.2017 passed by the Commissioner (Appeals), CGST, Central Excise and Customs, Guwahati.

2. I find that on 23/07/2018 the appellant Revenue has filed a Miscellaneous Application being MA/76886/2018 requesting for withdrawal of their appeal being appeal No. ST/75246/2018 filed on 19/06/2018 against the Order-in-Appeal No. 86/GHY/CE(A)GHY/2017 dated 15/09/2017. Para 3 and 4 of the Application for withdrawal of appeal is reproduced as under:-

3. That the amount involved in the appeal is less than Rs.20.0 lakh i.e Rs.16.55 Lakh. CBEC Circular issued under F. No. 390/Misc/116/2017-JC dated 11.07.2018 has fixed the following monetary limits below which appeal shall not be filed in the Tribunal, High Court and the Supreme Court:

S. No.	***Appellate Forum***	***Monetary Limit***
1.	***CESTAT***	***Rs.20,00,000/-***
2.	***HIGH COURTS***	***Rs.50,00,000/-***
3.	***SUPREME COURTS***	***Rs.1,00,00,000/-***

CBEC Circular dated 11.07.2018 also stipulates that the said instruction will also apply to all pending appeals.

(A copy of the Circular dated 11.07.2018 is enclosed herewith and marked as Annexure A)

4. That, in view of above, it is expedient that the above appeal may be withdrawn on the sole ground of monetary limit fixed by the above mentioned CBEC circulars.

3. In view of the above discussions, the appeal filed by the Appellant Revenue is dismissed as withdrawn.

(Operative part of the order was pronounced in the open court.)

Sd/-
(P. K. Choudhary)
Member (Judicial)

Pooja