(2023) 11 CESTAT CK 0010

Customs, Excise And Service Tax Appellate, Chennai

Case No: Excise Appeal Nos.41466, 41467, 41468, 41469 Of 2014, Excise Miscellaneous Application No. 40413, 40414, 40415, 40416 Of 2015

Commissioner Of GST & Central Excise		APPELLANT
	Vs	
M/S. A.R.S. Metals Pvt. Ltd		RESPONDENT

Date of Decision: Nov. 8, 2023

Citation: (2023) 11 CESTAT CK 0010

Hon'ble Judges: M. Ajit Kumar, Member (T)

Bench: Single Bench

Advocate: M. Ambe, S. Venkatachalam

Final Decision: Dismissed/Disposed Of

Judgement

M. Ajit Kumar, Member (T)

1. The above appeals have been filed by the department against the order passed by Commissioner (Appeals), Chennai. The respondent has filed

cross-objections against these appeals.

2. This is a case where the department has filed appeals mainly on the ground that credit should not be allowed as the impugned goods falling under

Chapters 72 and 73 of the CETA, 1985 which are used for fabricating the structural items are accessory to Ã¢â‚¬Å“the PlantÃ¢â‚¬ and that these are used

for various platforms which are attached to earth or supporting structures and fabricating of building blocks of various items embedded to earth which

is not excisable goods. The Commissioner (Appeals) in the impugned order allowed the credit of duty availed. Aggrieved by the order, Revenue has come before this Tribunal in appeal.

3. The learned AR Shri M. Ambe appeared for the department. Shri S. Venkatachalam, learned counsel appeared for the respondent. 3.1 Shri M.

Ambe, learned AR reiterated the points given in the appeals. 3.2 Shri S. Venkatachalam, learned counsel appearing for therespondent has referred to

BoardÃ¢â‚¬â„¢s Circular in F. No. 390/Misc./116/ 2017-JC dated 22.8.2019 and submitted that since the combined monetary value of the appeals put

together is less than Rs.50 lakhs, the appeals may be dismissed on the ground of monetary limit. The learned AR has also agreed that the total amount

involved in the four appeals together is within the monetary limit set out in the BoardÃ¢â‚¬â„¢s circular dated 22.8.2019.

4. I have gone through the facts of the case and the BoardÃ¢â‚¬â„¢s Circular dated 22.8.2019. I find that the issues involved are not covered by para 2 of

the said circular and only relate to availment of input credit. I find that the appeals merit to be rejected on the ground of monetary limit as per Board

Circular dated 22.8.2019.

5. I accordingly dismiss the appeals filed by the Revenue. The matter is disposed of accordingly. The cross-objections filed by the respondent also

stands disposed of.