IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

TUESDAY ,THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA

CENTRAL EXCISE APPEALS NO: 36 OF 2024

Between:

The Principal Commissioner of Central Tax, GST Bhavan, H.No.1-98 / 7 / 43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad, Telangana - 500 081. **...APPELLANT**

AND

M/s. Oil Country Tubular Pvt. Ltd., Sreepuram, Narketpally, Nalgonda District, Telangana. **...RESPONDENT**

Appeal is filed under Section 35-G of the Central Excise Act, 1944 against the order of the Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad, in Final Order No.A/ 30273 – 30277 /2024 dated 08-04-2024 in Appeal No. E/30446/2016 preferred against the Order in Appeal No. Hyd-CEX-003-APP-038-15-16-CE dated 29-03-2016 on the file of the Commissioner of Central Tax, Ranga Reddy GST Commissionerate, Hyderabad.

Counsel for the Appellant: SRI. K. PRASHANTH

Counsel for the Respondent: SRI S. DINESH KUMAR

The Court made the following ORDER:

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA

CENTRAL EXCISE APPEAL No.36 OF 2024

JUDGMENT: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr. K.Prashanth, learned Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing on behalf of the appellant and Mr.S.Dinesh Kumar, learned counsel appearing on behalf of the respondent.

2. The instant appeal under Section 35G of the Central Excise Act, 1944, has been preferred by the appellant against the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Regional Bench, Hyderabad, in Order No.A/30273-30277/2024, dated 08.04.2024, passed in Appeal No.E/30446/2016.

3. Central Board of Indirect Taxes and Customs (CBIC) has issued circular bearing No.CBIC-160390/20/2024-JC-CBEC, dated 06.08.2024, enhancing the monetary limits for filing appeals by the Department before the Customs, Excise and Service Tax Appellate Tribunal, High Courts and Supreme Court as a measure for reducing litigation. In the said Circular, we find that the monetary limit fixed for filing an appeal before the High Court is Rs.2.00 crore.

4. In the instant appeal, tax effect is well below the monetary limit.

5. Therefore, the appeal filed by the appellant is dismissed in terms of the aforesaid circular bearing No.CBIC-160390/20/2024-JC-CBEC, dated 06.08.2024. However, if the appeal comes within the exception of the said Circular, it would be open to the appellant to seek revival of the appeal. No costs.

6. As a sequel, miscellaneous applications pending if any, shall stand closed.

SD/- K. SRINIVASA RAO
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Customs, Central Excise & Service Tax Appellate Tribunal, Regional Bench at Hyderabad
2. The Commissioner of Central Tax, Ranga Reddy GST Commissionerate, Hyderabad.
3. One CC to SRI. K. PRASHANTH, Advocate [OPUC]
4. One CC to SRI. S. DINESH KUMAR, Advocate [OPUC]
5. Two CD Copies

kul/gh

HIGH COURT

DATED:11/03/2025

HIGH COURT FOR THE STATE OF TELANGANA
17 JUN 2025
DESPATCHED

ORDER

CEA.No.36 of 2024

DISMISSING THE CEA

M.T
5/6/25