

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

SERVICE TAX Appeal No.10322 of 2020

(Arising out of OIA-RAJ-EXCUS-000-APP-181-187-2019 dated 15/11/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

C.C.E. & S.T.-RAJKOT

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot,
Gujarat-360001

.....Appellant

VERSUS

RELIANCE INDUSTRIES LIMITED

Jamnagar,
Gujarat

.....Respondent

WITH

- i. Service Tax Appeal No. 10323 of 2020 (CCE & ST., Rajkot Vs. Reliance Industries Ltd.)**
- ii. Service Tax Appeal No. 10324 of 2020 (CCE & ST., Rajkot Vs. Jamnagar Utilities & Power Pvt Ltd.)**
- iii. Service Tax Appeal No. 10325 of 2020 (CCE & ST., Rajkot Vs. Jamnagar Utilities & Power Pvt Ltd.)**
- iv. Service Tax Appeal No. 10326 of 2020 (CCE & ST., Rajkot Vs. Jamnagar Utilities & Power Pvt Ltd.)**
- v. Service Tax Appeal No. 10327 of 2020 (CCE & ST., Rajkot Vs. Jamnagar Utilities & Power Pvt Ltd.)**
- vi. Service Tax Appeal No. 10328 of 2020 (CCE & ST., Rajkot Vs. Jamnagar Utilities & Power Pvt Ltd.)**

APPEARANCE:

Ms. Dimple Gohil, Advocate for the Appellant
Sh. G. Kirupanandan, Superintendent (Authorized representative) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 11281-11287 /2022

DATE OF HEARING:20.10.2022
DATE OF DECISION: 20.10.2022

RAJU

These appeals have been filed by Revenue, seeking recovery of refund amount ranging from Rs. 323/- to Rs. 25,645/-. The amounts involved in these appeals are less than monetary limit prescribed by the CBIC for filing the appeals before Tribunal.

2. Learned Counsel for the appellant pointed out that on identical issue, the DB has already dismissed the appeals vide Final Order No. A/11811/2019 dated 17.09.2019. She further pointed out that vide Miscellaneous order No. M/10126/2020, even the application for restoration of the said appeal has been dismissed.

3. In view of above, the appeals filed by Revenue are dismissed on account of no amount involved.

(Dictated and pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)