

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Service Tax Stay Application No.70158 of 2022

(On behalf of the Appellant)

In

Service Tax Appeal No.70485 of 2022

(Arising out of the Order in Appeal - NOI-EXCUS-001-APP-101-2022-23,
dated -13/07/2022 passed by Commissioner (Appeals) CGST, Noida)

Principal Commissioner, Goods & Service Tax, Noida

.....Appellant

(8th Km., Faizabad Road, Vijaypur,
Gomti Nagar, Lucknow
Uttar Pradesh 226010)

VERSUS

M/s Sunny Katyal

....Respondent

(N-5, 3rd Floor, Opp. HSBC Bank,
Sector-18, Noida)

APPEARANCE:

Shri Sandeep Pandey, Authorized Representative for the Appellant
Shri Kapil Vaish, Chartered Accountant for the Respondent

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

FINAL ORDER NO.-70241/2024

DATE OF HEARING : 15.05.2024
DATE OF DECISION : 15.05.2024

P. K. CHOUDHARY:

Heard both the sides and perused the appeal record.

2. I find that the amount in dispute in the present appeal is less than the monetary limit prescribed vide Instruction dated 02.11.2023 having F.No.390/Misc/30/2023-JC wherein the monetary limit for filing an appeal before the CESTAT is Rs.50 lakhs. The amount in dispute in the present appeal is below the

monetary limit as mentioned in the instructions dated 02.11.2023 (Supra).

3. Accordingly, the appeal filed by the Revenue is disposed of in terms of the litigation policy issued vide Instruction dated 17.08.2011 having F.No.390/Misc./163/2010-JC.

4. Stay application filed by Revenue is also disposed of accordingly.

(Dictated and pronounced in open court)

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Nihal