

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

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.70039 of 2024**

(Arising out of Order-in-Appeal No.525-ST-ALLD-2022, dated -31/10/2022  
passed by Commissioner (Appeals) Customs & CGST, Allahabad)

**Commissioner, CGST & Central Excise, Kanpur**

**.....Appellant**

(117/7, Sarvodaya Nagar  
Kanpur Nagar, Uttar Pradesh, 208005)

*VERSUS*

**Smt. Seema Yadav,**

**....Respondent**

((M/s Royal Construction Agency)  
5/94, Talaiya Fazal Imam  
Farrukhabad, Uttar Pradesh 209625)

**APPEARANCE:**

Shri A.K. Chudhary, Authorized Representative for the Appellant  
Absent for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)  
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

**FINAL ORDER NO.-70765/2024**

DATE OF HEARING : 21.11.2024  
DATE OF DECISION : 21.11.2024

**P. K. CHOUDHARY:**

Learned Departmental Revenue appearing on behalf of  
the Revenue has requested for withdrawal of the appeal.

2. We find that the CBIC vide Instruction dated  
06.08.2024 has raised monetary limit for filing appeals by the  
Department before Supreme Court, High Courts & CESTAT in  
legacy issues i.e. matters relating to Central Excise and Service  
Tax. Vide said Instruction, the CBIC fixes new monetary limits as  
Rs. 60 lakhs below which no departmental appeals shall be filed/

contested in the CESTAT and the instruction will apply to pending cases as well.

3. Accordingly, the Appeal is dismissed as withdrawn.

(Dictated and pronounced in open court)

**(P. K. CHOUDHARY)**  
**MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)**  
**MEMBER (TECHNICAL)**

*Nihal*