

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Miscellaneous Application No. 20280 of 2025
in
Service Tax Appeal No. 21393 of 2017**

(Arising out of Order-in-Appeal No. BEL-EXCUS-000-APP-SP-23-17-18 dated
24.05.2017 passed by the Commissioner of Central Excise (Appeals), Mysore.)

**Commissioner of Central Tax and
& Central Excise,**

No. 71, Club Road, Belgaum Authorizing,
The Assistant Commissioner (A/R),
Central Tax & Central Excise,
Belgaum Commissionerate,
Belgaum, Karnataka.

.....**Appellant(s)**

Versus

M/s. Ahuja Caterers

No. 76, S V Colony,
Tilakwadi,
Belgavi, Karnataka

.....**Respondent(s)**

APPEARANCE:

Mr. Sanjay Venkat, Superintendent (AR) for the Appellant.

None for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20733 /2025

Date of Hearing: 29.05.2025.

Date of Decision: 29.05.2025.

Per : P.A. Augustian

This miscellaneous application has been filed by the Revenue seeking withdrawal of the appeal.

2. None present for the respondent. After hearing the learned AR for the Revenue, we find that the amount involved in the present appeal is Rs.16,84,904/-. Further, we find that recently, the Central Board of

Indirect Taxes & Customs has issued Instruction F.No.160390/20/2024-JC-CBEC dated 06.08.2024 fixing the monetary limit of Rs.60 lakhs for filing appeal by Department before CESTAT and instructed the field formations to withdraw the appeals which fall within the above monetary limit of Rs.60 lakhs. In view of the above, the miscellaneous application is allowed. Consequently, the appeal is dismissed as withdrawn.

(Order dictated and pronounced in Open Court.)

(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Sasi/hr