

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 16 of 2012

(Arising out of Order-in-Appeal No.JMJ/42/2011 dated 27.09.2011
passed by the Commissioner of Central Excise and Service Tax
(Appeals), LTU, Bangalore.)

**The Commissioner of Central
Excise and Service Tax, LTU**

JSS Towers,
100 Feet Ring Road,
Banashankari III Stage,
Bangalore – 560 085.

Appellant(s)

VERSUS

M/s. Bosch Ltd.

Nagnathapura Plant,
P.B. No.6887,
Electronic City Post Office,
Bangalore – 560 100.

Respondent(s)

APPEARANCE:

None for the Appellant

Shri Sanjay Venkat, Superintendent (AR) Authorised Representative for
the Respondent

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Final Order No. 20771 /2025

DATE OF HEARING: 05.06.2025

DATE OF DECISION: 05.06.2025

PER : R. BHAGYA DEVI

This is appeal is filed by the Revenue and the learned
Authorised Representative for the Revenue submits that the
amount involved in this appeal is less than Rs.60/- lakhs and in
terms of the litigation policy with reference to Board's 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 In view of the Board's instruction cited supra, the appeal is dismissed as withdrawn without going into the merits of the case.

(Dictated and pronounced in Open Court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv