CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 22427 of 2014

(Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-159 TO163-13-14 dated 28.03.2014 passed by the Commissioner of CENTRAL Excise, Customs and Service Tax(Appeals), Cochin)

Commissioner of Central Excise,
Thiruvananthauram Commissionerate,
Thiruvananthapuram.

Appellant(s)

VERSUS

M/s. Amarjyothi Distributing Company,
Door No.IX/714A,
Narayana Shopping Complex,
Kadappakkada,
Kollam-1.

Respondent(s)

APPEARANCE:

Ms. Arpitha, S., Joint Commissioner (AR) for the Respondent
None for the respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 20992 /2025

DATE OF HEARING: 11.07.2025
DATE OF DECISION: 11.07.2025

DR. D.M. MISRA

None present for the respondent. After hearing the learned AR for the Revenue, we find that the amount involved in the present appeal is less than the monetary limit for filing appeal by the Revenue. The Central Board of Indirect Taxes & Customs has issued Instruction No.CBIC-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 In view of the above, the Revenue's appeal is dismissed as withdrawn.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Raja…