CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 27114 of 2013

(Arising out of Order-in-Original No.2/2013 dated 08.03.2013 passed by the Commissioner of Service Tax, Mangalore.)

The Commissioner of Central Excise and Service Tax
7th Floor, Trade Centre
Bunts Hostel Road,
Mangalore – 575 003.

Appellant(s)

VERSUS

M/s. Mandavi Promoters & Developers
Mandavi Residency Ground
Near City Bus Stand
Shiribeedu
Udupi – 576 101.

Respondent(s)

APPEARANCE:

Shri Maneesh Akhoury, Asst. Commissioner (AR) for the Appellant.

Shri Y. Raju, Advocate for the Respondent.

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21385 /2025

DATE OF HEARING: 09.09.2025

DATE OF DECISION: 09.09.2025

PER: D.M. MISRA

Heard both sides.

2. Revenue is in appeal against Order-in-Original No. No.2/2013 dated 08.03.2013 passed by the Commissioner of Service Tax, Mangalore wherein demand to the extent of Rs.51,58,616/- has been dropped. We find that the appeal is covered under Litigation Policy as per Board's Instruction F.No.160390/20/2024 JC CBEC dated 06.08.2024 fixing the monetary limit of Rs.60.00 lakhs for filing appeal by Department before CESTAT. Consequently, Revenue's appeal is dismissed on monetary limit.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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