

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 22090 of 2015**

(Arising out of Order-in-Appeal No. BGM-EXCUS-000-HUB-JC-APP-HAB-074-2015 dated 25.05.2015 passed by the Commissioner of Central Excise (Appeals), Mysore.)

**Commissioner of Central Excise  
and Service Tax,**  
No. 71, Club Road, Belgaum

Appellant(s)

*VERSUS*

**M/s. Vidyabharati Foundation  
IBMR**

M/s. Vidyabharati Foundation's Institute  
of Business Management & Research,  
#567, 4<sup>th</sup> Phase, Akshay Colony,  
Vidyanagar, Hubli – 580 021.

Respondent(s)

**APPEARANCE:**

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Appellant  
None for the Respondent

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

**Final Order No. 22004 /2025**

DATE OF HEARING: 10.12.2025  
DATE OF DECISION: 10.12.2025

**PER : 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 In view of the above, the Revenue's appeal is dismissed as deemed to be withdrawn.

(Order dictated and pronounced in Open Court.)

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

Gb/Raja...