CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 22054 of 2014

(Arising out of Order-in-Appeal No.141 & 142/2014-ST (Alphanumeric No.TVM-EXCUS-000-APP-101 & 102-13-14) dated 26.02.2014 passed by the Commissioner of Central Excise, Thiruvananthapuram.)

The Commissioner of Central Excise
Thiruvananthapuram Commissionerate,
Thiruvananthapuram.

Appellant(s)

VERSUS

M/s. Skyline Builders
Shobha Complex, Edapazhanji,
Thycaud P.O
Thiruvananthapuram – 695 014.

Respondent(s)

APPEARANCE:

Shri 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. 20113 / 2026

DATE OF HEARING: 03.02.2026

DATE OF DECISION: 03.02.2026

PER: D.M. MISRA

Revenue has filed this appeal against the impugned Order-in-Appeal No.141 & 142/2014-ST (Alphanumeric No.TVM-EXCUS-000-APP-101 & 102-13-14) dated 26.02.2014 passed by the Commissioner (A) wherein the Commissioner (A) allowed the appeal of the respondent-assessee.

2. None present for the respondent. Heard learned Authorised Representative (AR) for the Revenue.

3. On perusal of the records, we find that the amount involved in the present appeal is below the monetary limit prescribed for litigation before the CESTAT in terms of 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 Litigation Policy, we dismiss the appeal without going into the merits of the case.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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