

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

ST/21082/2018-SM

[Arising out of Order-in-Appeal No. 691/2017 dated
19/06/2017 passed by the Commissioner of Service Tax,
Bangalore-I (Appeals)]

**Commissioner Of Central Tax,
Bangalore East**

BMTC Building, Old Airport Road,
Domlur, Bangalore – 560 071

Appellant(s)

Versus

Azeezulla Khan

No.39, 1st Floor, Dickenson Avenue,
Dickenson Road, Shivajinagar,
Bangalore – 560 042
Karnataka

Respondent(s)

Appearance:

Mr. Kaushik, Advocate

Mrs. Kavita Podwal, Superintendent (AR)

For the Appellant

For the Respondent

Date of Hearing: 09/11/2018

Date of Decision: 09/11/2018

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

Final Order No. 21720 / 2018

Per: S.S GARG

The Revenue has filed this appeal against the impugned Order-in-Appeal No. 691/2017 dated 19/06/2017 passed by the Commissioner of Service Tax, Bangalore-I (Appeals).

2. Heard both the parties and perused the records.

3. On perusal of the records, I find that the amount involved in the present appeal is below monetary limit i.e. below Rs. 20,00,000/- and as per the CBEC Instruction F. No. 390/Misc./116/2017-JC dated 11.07.2018, this appeal is not maintainable before the Tribunal. In view of the Litigation Policy, I dismiss the appeal without going into the merits of the case.

(Order was pronounced and dictated
in Open Court on **09/11/2018**)

(S.S GARG)
JUDICIAL MEMBER

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