

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 921 of 2009**

(Arising out of Order-in-Appeal No. 317/2009 dated  
03/08/2009 passed by Commissioner Of Central Excise,  
Customs and Service Tax , BELGAUM (APPEALS) )

**Commissioner of Central Excise,  
Customs and Service Tax Belgaum**

NO. 71...CLUB ROAD,  
CENTRAL EXCISE BUILDING,  
BELGAUM, - 590001  
KARNATAKA

Appellant(s)

*VERSUS*

**Star Tyre Service .raichur**

Siya Talab,gowshala Road, Raichur -584102

Respondent(s)

**Appearance:**

Shri PRADYUMNA G.H. ADVOCATE

BVC & CO, 1st Floor,  
NO. 371 8th Main, Sadashiva Nagar,  
BANGALORE - 560080  
KARNATAKA

For the Appellant

For the Respondent

**CORAM:**

**HON'BLE MR. P.K. CHOUDHARY, JUDICIAL MEMBER**

**HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER**

**Final Order No. 20263 / 2020**

Date of Hearing: 02/03/2020

Date of Decision: 02/03/2020

**Per : P.K. CHOUDHARY**

The Revenue has filed the present appeal challenging the  
Order-in-Appeal dt. 03/08/2009.

2. After hearing both sides for some time, we find that the amount  
involved in the present appeal is Rs.3,88,220/-. Further we find that  
recently, the Central Board of Indirect Taxes & Customs has issued

Instruction F.No.390/Misc./116/2017-IC dt. 22/08/2019 fixing the monetary limit of Rs.50 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.50 lakhs. In view of the Board's instruction cited supra, the appeal is dismissed without going into the merits of the case.

( Order was pronounced and dictated  
in Open Court on **02/03/2020**)

**(P.K. CHOUDHARY)**  
**JUDICIAL MEMBER**

**(P. ANJANI KUMAR)**  
**TECHNICAL MEMBER**

Raja...