

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 56242 Of 2013**

[Arising out of OIA No. 326/SVS/GGN/2012 dated 13.09.2012 passed by the Commissioner (Appeals) of Central Excise, Delhi-III]

**Commissioner of Service Tax, Delhi** : **Appellant (s)**  
17-B, IAEA House M.G. Road, I. P. Estate New Delhi

Vs

**M/s Paras Contract** : **Respondent (s)**  
House No. 123/12, Krishna Colony, Gurgaon-HR

APPEARANCE:

Shri Nikhil Kumar Singh, AR for the Appellant  
None for the Respondent

**CORAM : HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No. A/60211/2023**

Date of Hearing:20.07.2023

Date of Decision:20.07.2023

**Per : S. S. GARG**

The amount involved in the present appeal is Rs. 1,22,685/- which is less than the monetary limit as per the instructions issued by the CBIC under F. No. 390/Misc/116/2017-JC dated 22.08.2019.

3. In view of this, the appeal is dismissed under Litigation Policy.

*(Dictated & pronounced in the open Court)*

**(S. S. GARG)**  
MEMBER (JUDICIAL)

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

G.Y.