

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 58764 of 2013

[Arising out of Order-in-Appeal No. 183-197/ST/APPL/LDH/2013 dated 26.02.2013 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

Commissioner of Central Excise and Service Tax, LudhianaAppellant
GST Bhawan, F-Block, Rishi Nagar, Ludhiana,
Punjab-141001

VERSUS

M/s Bunt Money TransferRespondent
VPO Nasrula, Hoshiarpur, Punjab

WITH

Service Tax Appeal No. 58767 of 2013

[Arising out of Order-in-Appeal No. 183-197/ST/APPL/LDH/2013 dated 26.02.2013 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

Commissioner of Central Excise and Service Tax, LudhianaAppellant
GST Bhawan, F-Block, Rishi Nagar, Ludhiana,
Punjab-141001

VERSUS

M/s Blue Sea Cyber CafeRespondent
G.T. Road, Mukerian, Distt. Hoshiarpur
Punjab

AND

Service Tax Appeal No. 58771 of 2013

[Arising out of Order-in-Appeal No. 183-197/ST/APPL/LDH/2013 dated 26.02.2013 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

Commissioner of Central Excise and Service Tax, LudhianaAppellant

GST Bhawan, F-Block, Rishi Nagar, Ludhiana,
Punjab-141001

VERSUS

M/s Hira Money Transfer

Davida Haryana, Distt. Hoshiarpur,
Punjab

.....Respondent

APPEARANCE:

Shri Aniram Meena, Authorized Representative for the Appellant

None for the Respondents

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60124-60126/2025

DATE OF HEARING: 06.02.2025

DATE OF DECISION: 06.02.2025

P. ANJANI KUMAR:

The amount involved in each of the appeals is less than the monetary limit as per the instruction issued by the CBIC vide CBIC-160390/20/2024-JC-CBEC dated 06.08.2024.

2. In view of this, all the three appeals are dismissed under Litigation Policy without going into the merits of the case.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)