

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGINAL BENCH AT CHANDIGARH**

Court NO.I

Service Tax Appeal No.1697/2010-Cu-DB

(Arising out of OIA No.9/CE/CHD/2010 dt.20.1.2010 passed by the Commissioner of Customs & Central Excise (Appeals), Plot No.19, CR Building, Sector 17C, Chandigarh-160017)

Commissioner of Service Tax, New Delhi

(I.A.E.A. House, 17-B, I.P.Estate, M.G.Marg, New Delhi)

Appellant

Vs.

Bharti Airtel Ltd.

(Airtel Centre, Plot No.16, 4th Floor, Udyog Vihar, Gurgaon)

Respondent

Present for the Appellant: Sh. Atul Handa & Sh. Tarun Kumar, ARs

Present for the Respondent: Ms.Krati Somani, Advocate

Coram: Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr.C.L.Mahar, Member (Technical)

FINAL ORDER NO.60751/2019

Date of hearing: 04.09.2019

Date of Decision: 04.09.2019

PER: Ashok Jindal

Considering the fact that Revenue involved in this appeal is less than the amount of Rs. 50 Lakhs and as per Litigation Policy vide F.No. 390/Misc/116/017-JC dated 22.08.2019, instructions were issued not to file appeal or withdrawn the appeal where the amount in dispute is less than Rs. 50 Lakhs before this Tribunal and no substantial question of law is involved.

2. Admittedly in this case, no substantial question of law is involved, therefore, as per the Litigation Policy, the appeal filed by the Revenue is dismissed.

(operative part of order was pronounced in the court)

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

**(C.L.MAHAR)
MEMBER (TECHNICAL)**

