

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41670 of 2013

(Arising out of Order-in-Original No. 03/2013 (ST) dated 27.03.2013 passed by Commissioner of Central Excise, Chennai-III Commissionerate 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-6000 034.

**The Commissioner of Central Excise
and Service Tax,**
Chennai.

: Appellant

VERSUS

M/s. MGM Entertainments Private Limited,
Mgm Centre No 1, 9th Street
Dr Radhakrishnan Salai, Mylapore
Chennai-600004

: Respondent

APPEARANCE:

Shri M. Ambe, Deputy Commissioner
For the Appellant

None
For the Respondent

CORAM:

**HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

FINAL ORDER Nos. 40492/2023

DATE OF HEARING: 27.06.2023

DATE OF DECISION: 27.06.2023

Order : Per Ms. Sulekha Beevi C.S.

Learned A.R. submitted that the amount involved in this service tax appeal is less than Rs. 50 lakhs.

Sri D. Jaishankar, learned proxy counsel appeared for the respondent.

2. The Revenue appeal is therefore dismissed on monetary limits.

(Order dictated and pronounced in the open court on 27.06.2023)

(M. AJIT KUMAR)
Member (Technical)

(SULEKHA BEEVI C.S.)
Member (Judicial)

RKP