

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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 41396 of 2017

(Arising out of Order-in-Appeal No.161/2017 (STA-I) dt. 28.03.2017 passed
by Commissioner of Central Excise (Appeals-I), Chennai)

Commissioner of CGST & CE,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
VERSUS

..... Appellant

Spark Capital Advisors India Pvt Ltd
New No.2, Old No.12, Relections,
Leith Castle Centre Street, Santhome High Road,
Raja Annamalai Puram, Chennai – 600 028.

.... Respondent

APPEARANCE:

For the Appellant : Shri. Anoop Singh, Authorised Representative
For the Respondent: Ms. Saravana Selvi.P., Advocate

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.41303/2024

DATE OF HEARING/ DECISION: 17.10.2024

Per Bench

Heard both sides. The disputed demand in the above appeal filed by the Revenue is less than the monetary limit fixed in terms of instructions issued in F. No. 390/Misc./163/2010-JC by CBIC dated 17.08.2011 which is amended vide Instruction dated 06.08.2024.

2. In view of the above, the department's appeal is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P.DINESHA)
Member (Judicial)