

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal Nos.00640-00641 of 2011

(Arising out of Orders-in-Appeal No.52-53/2011, dated 27.09.2011 passed by the Commissioner of Central Excise & Service Tax (Appeals) [LTU], Chennai)

Commissioner of CE & ST [LTU], : **Appellant**
No.1775, J.N. Road,
Anna Nagar [West] Extension,
Chennai 600 101.

VERSUS

Ms. Ma Foi Management Consultants Ltd., : **Respondent**
No.49, Cathedral Road,
Chennai 600 086.

APPEARANCE:

Ms. T. Ushadevi, Authorised Representative for the Appellant

Shri V.S. Manoj, Authorized Representative for the Respondent

CORAM:

HON'BLE SMT. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
HON'BLE SHRI ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40671-40672/2020

DATE OF HEARING: 14.02.2020

DATE OF DECISION: 14.02.2020

Per Smt. Sulekha Beevi C.S:

The amount involved in the above appeals are less than Rs.50 lakhs. In view of Government Litigation Policy and consequent to Board's Circular in F.No.390/Misc./116/2017-JC, dated 22.08.2019 fixing the monetary limit for filing the appeal before the Tribunal by

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the Revenue at Rs.50,00,000/- (Rupees Fifty Lakhs only), the appeals are not maintainable.

3. The appeals are, therefore, dismissed on monetary limits.

(Dictated and pronounced in the open court)

**(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)**

**(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)**

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