

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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 42189 of 2016

(Arising out of Order-in-Appeal No. 95 to 97/2016 (STA-II) dated 30.06.2016
passed by Commissioner of Service Tax (Appeals-II) Newry Towers, 3rd Floor,
Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai-600 040.)

Commissioner of CGST & Central Excise, ... Appellant

Chennai South Commissionerate,
MHU Complex, No.692, Anna Salai,
Nandanam,
Chennai – 600 035.

VERSUS

**M/s.Deloitte Touche Tohmatsu
(I) Pvt. Ltd.**

ASV 'N", Ramanna Tower,
No.52, Venkatanarayana Road, T. Nagar,
Chennai 600 017.

.... Respondent

WITH

Service Tax Appeal No. 42190 of 2016

(Arising out of Order-in-Appeal No. 95 to 97/2016 (STA-II) dated 30.06.2016
passed by Commissioner of Service Tax (Appeals-II) Newry Towers, 3rd Floor,
Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai-600 040.)

Commissioner of CGST & Central Excise, ... Appellant

Chennai South Commissionerate,
MHU Complex, No.692, Anna Salai,
Nandanam,
Chennai – 600 035.

VERSUS

**M/s.Deloitte Touche Tohmatsu
(I) Pvt. Ltd.**

ASV 'N", Ramanna Tower,
No.52, Venkatanarayana Road, T. Nagar,
Chennai 600 017.

.... Respondent

AND**Service Tax Appeal No. 42191 of 2016**

(Arising out of Order-in-Appeal No. 95 to 97/2016 (STA-II) dated 30.06.2016 passed by Commissioner of Service Tax (Appeals-II) Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai-600 040.)

Commissioner of CGST & Central Excise, ... Appellant

Chennai South Commissionerate,
MHU Complex, No.692, Anna Salai,
Nandanam,
Chennai – 600 035.

VERSUS**M/s.Deloitte Touche Tohmatsu
(I) Pvt. Ltd.**

ASV 'N", Ramanna Tower,
No.52, Venkatanarayana Road, T. Nagar,
Chennai 600 017.

.... Respondent**APPEARANCE:**

For the Appellant : Ms. G. Krupa, Authorised Representative
For the Respondent: None

CORAM:**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)****HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)****FINAL ORDER Nos.41113-41115/2025**

DATE OF HEARING: 06.10.2025
DATE OF DECISION: 06.10.2025

Per : Shri Vasa Seshagiri Rao

None for the Respondent. The disputed demand in the above each 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 Appeals are not maintainable and as such, the Appeals are dismissed on monetary grounds.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P.DINESHA)
Member (Judicial)