

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 42149 of 2016

(Arising out of Order-in-Appeal No. 77/2016(STA-II) dated 14.06.2016 passed by Commissioner of Newry Towers, 3rd Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai – 600 040)

Commissioner of GST and Central Excise

...Appellant

Chennai Outer Commissionerate,
Newry Towers, Plot No. 2054-I, I Block,
12th Main Road, II Avenue, Anna Nagar,
Chennai – 600 040.

Versus

M/s. Botcode Technologies LLP

...Respondent

No. 4/7, Krishna Street,
Nungambakkam,
Chennai – 600 034.

APPEARANCE:

For the Appellant : Ms. G. Krupa, Authorised Representative

For the Respondent : Mr. Manimaran Kathiresan, Company Representative

CORAM:

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

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

FINAL ORDER No. 41121 / 2025

DATE OF HEARING/ DECISION: 07.10.2025

Per: Mr. VASA SESHAGIRI RAO

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.

In view of the above, the appeal of the Department is not maintainable and as such, the appeal is dismissed on monetary grounds.

(Order dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)