CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.

PRINCIPAL BENCH - COURT NO. II

Service Tax Miscellaneous Application No. 50628 of 2021
(on behalf of the appellant)
with Service Tax Appeal No. 52426 of 2019-SM
(Arising out of order in appeal No. 01/Central Tax/ Appl-II/ Delhi/2018 dated 29.04.2019 passed by the Commissioner of Central Tax (Appeal-II), New Delhi).

Pr. Commissioner, Central Goods & Service Tax, **Appellant**
2nd & 3rd Floor, EIL Annexe Building
Bhikaji Cama Place, New Delhi.

VERSUS

M/s AST Telecom Solar Pvt. Ltd., **Respondent**
A-5, Saraswati House
Naraina Industrial Area, Phase-II
New Delhi-110028.

APPEARANCE:

Ms. Tamanna Alam, Authorised Representative for the appellant
Shri Ankit Singh, Advocate for the respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO. 50039/2022

DATE OF HEARING/DECISION: 13.01.2022

ANIL CHOUDHARY:

Heard both the sides.

2. After considering the submissions by both the sides, I find that there is no merit in this appeal. Revenue has prayed for withdrawal of the appeal as the disputed amount is less than Rs. 50 lakhs.

3. Revenue has also filed miscellaneous application No. 50628 of 2021, whereby they stated that the Government has

reviewed its policy vide instruction dated 28.08.2019, F. No. 309/Misc./116/2017-JC, whereby it has been provided that Revenue shall not file appeal where the disputed amount is below Rs. 50 lakhs before the CESTAT. It is further provided that the instruction also apply to pending litigation before the CESTAT.

4. In this view of the matter, this appeal is dismissed as there is no merit in the appeal. Miscellaneous application stands disposed of accordingly.

(Dictated and pronounced in open Court).

(Anil Choudhary)
Member (Judicial)

Pant