

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO.4

Service Tax Miscellaneous Application No. 52092 of 2024

(on behalf of department)

in

Service Tax Appeal No. 50994 Of 2020

[Arising out of 149(SM)/ST/JPR/2020 dated 18.03.2020 passed by the Commissioner (Appeals) of Central Excise & Central Goods, Service Tax, Jaipur]

**Commissioner of Central Excise and
Central Goods, Service Tax, Jaipur-I**

NCR Building, Statute Circle C-Scheme
Jaipur, Rajasthan-302005

: Appellant

Vs

Gunesh Logistics

410, Jaipur Centre, 4th Floor
B2 Bye Pass Junction, Tonk Road, Jaipur

: Respondent

APPEARANCE:

Shri Manoj Kumar, Authorized Representative for the Applicant
Shri Kunal Agarwal, Advocate for the Respondent

CORAM :

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER No. 50792/2025

Date of Hearing:23.05.2025

Date of Decision:23.05.2025

DR. RACHNA GUPTA

The department-appellant has filed the miscellaneous application mentioning as follows:-

"That recently the Government of India has reviewed its policy to produce the Government litigations in the matters related to Central Excise and Service Tax and accordingly has enhanced the monetary limits for filing the appeals by the Department before the Hon'ble CESTAT, High Courts and the Supreme Court vide Instruction issued from F.No. CBIC-160390/20/2024-JC-CBEC dated 06.08.2024. Also, it was circulated to all the authorities of the departments, that the said Instruction will apply to legacy issues i.e. matters relating to Central Excise and Service Tax and will apply to

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pending cases as well. That in view of the said instruction dated 06.08.2024, this Miscellaneous Application is submitted with the following prayer as this case is covered under the said Instructions."

The appeal is accordingly prayed to be withdrawn. The copy of the said instruction dated 06.08.2024 is also placed on record.

2. Perusal reveals that monetary limit for any appeal to be filed before this Tribunal has been enhanced to Rs. 60.00 lakhs. The amount involved in the present appeal is lesser than the monetary limit. In view of the same and in view of the request made by the appellant-department, the appeal stands dismissed as withdrawn.

(Dictated & pronounced in the open Court)

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.