

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.**

Date of Hearing/Order : 24.3.2017

Appeal No. ST/59925/2013-SM

(Arising out of Order-in-Appeal No. 40/ST/Appeal/DLH-IV/2013 dated 12.6.2013 passed by the Commissioner of Service Tax, Delhi)

CST, Delhi

Appellant

 $V_S.$

M/s National Pump Service

Respondent

Appearance

Shri Dharam Singh & Shri R.K. Mishra, D.Rs - for the appellant

Ms. Vibha Narang, Advocate - for the respondent

CORAM: Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No.52531/2017

Per Ashok K. Arya:

This appeal of Revenue is directed against the impugned order dated 12.6.2013 passed by the Commissioner (Appeals), Delhi wherein the disputed amount of duty is less than Rs. 10 lakhs.

2. Therefore, in terms of the Litigation Policy framed by the Government of India and in terms of the instructions dated 17.12.2015 and 1.1.2016 issued from File F. No.

390/Misc./163/2010-JC by the CBEC, this appeal filed by the Revenue is hereby dismissed as non-maintainable.

(Pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

RM