

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

COURT NO. IV

DATE OF HEARING : 31/10/2017.
DATE OF DECISION : 31/10/2017.

Service Tax Appeal No. 53351 of 2014

[Arising out of the Order-in-Appeal No. BPL-EXCUS-000-APP-312-13-14 dated 19/03/2014 passed by The Commissioner (Appeals), Customs, Central Excise and Service Tax, Bhopal.]

CST, Bhopal

Appellant

Versus

M/s Nitin Builders

Respondent

Appearance

Shri Ranjan Khanna, Authorized Representative (DR) – for the Appellant.

Shri Himanshu Khemuka, Advocate – for the Respondent.

CORAM: Hon'ble Shri S.K. Mohanty, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 57511/2017 Dated : 31/10/2017

Per. S.K. Mohanty :-

This appeal is directed against the order-in-appeal dated 19/03/2014 passed by The Commissioner (Appeals), Customs, Central Excise and Service Tax, Bhopal.

2. As per Instructions issued by C.B.E.C. dated 17/12/2015 from file F. No. 390/Misc./163/2010-JC, the appeal is not maintainable due to the monetary limit.

3. Therefore, the appeal filed by the Revenue is dismissed.

(Dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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