

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. II**

Date of hearing/Order: 13.9.2018

**Service Tax Appeal No. 51416 of 2017
Service Tax Misc Application No. 50737 of 2018**

[Arising out of the Order-in-Appeal No. BHO-EXCUS-002-APP-477-16-17 dated 15.3.2017 passed by the Commissioner of CGST & Central Excise, Raipur]

CCE, Raipur

Appellant

Vs.

M/s Bafna Earth Movers Pvt. Ltd.

Respondent

**Service Tax Appeal No. 50114 of 2018
Service Tax Misc Application No. 50736 of 2018**

[Arising out of the Order-in-Appeal No. BHO-EXCUS-002-APP-156-17-18 dated 29.8.2017 passed by the Commissioner of CGST & Central Excise, Raipur]

CCE, Raipur

Appellant

Vs.

Harshan Thermic Industries P. Ltd.

Respondent

**Service Tax Appeal No. 50122 of 2018
Service Tax Misc Application No. 50754 of 2018**

[Arising out of the Order-in-Appeal No. BHO-EXCUS-002-APP-251-252-17-18 dated 27.9.2017 passed by the Commissioner of CGST & Central Excise, Raipur]

CCE, Raipur

Appellant

Vs.

Kawaljeet Singh Khanduja

Respondent

Service Tax Appeal No. 50194 of 2018
Service Tax Misc Application No. 50752 of 2018

[Arising out of the Order-in-Appeal No. BHO-EXCUS-001-APP-420-17-18 dated 7.11.2017 passed by the Commissioner of CGST & Central Excise, Bhopal]

CCE, Jabalpur

Appellant

Vs.

Narayan Prasad Gaur

Respondent

Service Tax Appeal No. 50249 of 2018
Service Tax Misc Application No. 50753 of 2018

[Arising out of the Order-in-Appeal No. BHO-EXCUS-001-APP-230-17-18 dated 19.9.2017 passed by the Commissioner (Appeals), CGST & Central Excise, Bhopal]

CCE, Jabalpur

Appellant

Vs.

M/s Mirza Hassam

Respondent

Service Tax Appeal No. 51250 of 2018
Service Tax Misc Application No. 50866 of 2018

[Arising out of the Order-in-Appeal No. BHO-EXCUS-001-APP-788& 789-17-18 dated 13.3.2018 passed by the Commissioner (Appeals), CGST & Central Excise, Bhopal]

CCE, Jabalpur

Appellant

Vs.

M/s Mirza Hassam

Respondent

Appearance:

Shri Sanjay Jain, Shri G R Singh, Shri R K Majhi, ARs for the Appellants

None (for Appeal No. 51416, 50114, 50122, 50194)
 Shri Mirza Hassam, I/P (for Appeal No. 50249 & 51250), Rep. for
 the Respondent

CORAM: **Hon'ble Mr. Anil Choudhary, Member (Judicial)**
Hon'ble Mr. Bijay Kumar, Member (Technical)

Final Order No. 52965-52970/2018

Per Anil Choudhary:

In all these appeals, the department has moved Misc. Applications for withdrawal of appeals in view of Department of Revenue, Government of India's recent instructions issued vide F.No. 390/MISC/116/2017-JC dated 11/07/2018, wherein as a part of Government policy of Litigation, monetary limit of filing the appeals by the department before CESTAT and other higher Courts have been revised. As per the new guidelines, the monetary limit for filing an appeal before CESTAT has been fixed at Rs.20 lakh. As in all the above mentioned three appeals duty amount involved is less than Rs.20 lakh, the Commissioner has moved the applications for withdrawal of these appeals.

2. Accordingly, we allow the Misc applications filed by the department and all the above mentioned appeals are dismissed as withdrawn.

(Dictated & pronounced in open Court)

(Bijay Kumar)
 Member (Technical)

(Anil Choudhary)
 Member (Judicial)

RM

