IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT – IV

Service Tax Misc Application No. ST/MISC/50999/2018 in **Service Tax Appeal No. ST/51639/2018 [SM]**

[Arising out of Order-in-Appeal No. 144/Central Tax/Appl-II/Delhi/2018 dated 28.02.2018 passed by the Commissioner(Appeals), Central Tax, Delhi]

C.E., C & C.G.S.T., Delhi - I **...Appellant**

Vs.

Vashnavi Advisory Services Pvt. Ltd. **...Respondent**

Present for the Appellant : Mr. Tamana Alam, DR
Present for the Respondent: None

Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 01.02.2019

FINAL ORDER No. 50182/2019

PER: RACHNA GUPTA

A Misc. Application seeking withdrawal of the appeal has been filed due to the enhanced monetary limit prescribed for litigation. Perusal of the record shows that the amount involved in the present appeal is Rs.7,00,000/- which is less than 20.00 Lakhs. As per C.B.I.T.C. Instructions F. No.390/MISC./116/2017-JC, dated 11-7-2018, the appeal is not maintainable due to the monetary limit. The relevant portion of the Circular (Instruction) is extracted below:-

> *"In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax vide Section 83 of the Finance Act, 1944, the Central Board of Indirect Taxes and Customs fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Courts and Supreme Court:*

S. No.	***Appellate Forum***	***Monetary Limit***
1.	*CESTAT*	*Rs. 20,00,000/-*
2.	*High Courts*	*Rs. 50,00,000/-*
3.	*Supreme Court*	*Rs. 1,00,00,000/-*

2. Keeping in view the above Instruction and that no substantial question of law is to be adjudicated, the request for withdrawal is hereby allowed. The Misc. Application is allowed and the appeal stands accordingly dismissed as withdrawn.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)

D.J.