

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

PRINCIPAL BENCH - COURT NO. II

Service Tax Appeal No.51996 of 2015

[Arising out of Order-in-Appeal No.44(SLM)ST/JPR-I/2015 dated 16.02.2015 passed by the Commissioner (Appeals-I), Customs & Central Excise, Jaipur].

**Commissioner of Central Excise,
and Service Tax,**

NCR Building,
Statute Circle, C-Scheme,
Jaipur, Rajasthan 302 005.

Appellant

VERSUS

P.N. & Company

2126, Gattani House,
Gangauri Bazar,
Jaipur,
Rajasthan-302 001.

Respondent

APPEARANCE:

Shri Anoop Thapliyal, Authorised Representative for the appellant.
Ms. Surabhi Sinha, Advocate for the respondent.

**CORAM: HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

FINAL ORDER NO.50967/2019

DATE OF HEARING: 15.07.2019
DATE OF DECISION: 15.07.2019

C.L. MAHAR:

Heard both the sides.

2. It has been brought to the notice of the Bench by the Id. Advocate appearing on behalf of the respondent, that the appeal of the Department is basically hit by monetary limit fixed for maintaining the appeal before

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CESTAT. Since the amount involved is Rs.8,07,119/- and the monetary limit, which has been fixed for maintaining the appeal before CESTAT is Rs.20 lakhs, in view of the above fact, we hold that the appeal filed by the Department is not maintainable as per the Government of India's instructions, and the same is dismissed.

[Order dictated and pronounced in open court]

(Anil Choudhary)
Member (Judicial)

(C.L. Mahar)
Member (Technical)

ckp