

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

Appeal Nos. ST/128 & 1551/2010

(Arising out of Order-in-Appeal No. 71/2009– (H-II) S. Tax dated
20.10.2009 & Order-in-Appeal No. 41/2010– (H-II) S. Tax dated
20.04.2010 passed by Commissioner of Customs, Central Excise &
Service Tax (Appeals-II), Hyderabad)

**Commissioner of Customs, Central Excise
& Service Tax, Hyderabad -II**

.....Appellant(s)

Vs.

M/s ADP Pvt. Ltd.,

.....Respondent(s)

Appearance

Shri Guna Ranjan, Superintendent (AR) for the Revenue.
Ms Sneha, Chartered Accountant for the Respondent.

Coram:

Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)

Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 28/08/2018

Date of Decision: 28/08/2018

FINAL ORDER No. A/31084-31085/2018

[Order per: M.V. Ravindran]

These two appeals are filed by the Revenue against
Orders-in-Appeal No. 71/2009– (H-II) S. Tax dated 20.10.2009 &
Order-in-Appeal No. 41/2010– (H-II) S. Tax dated 20.04.2010.

2. When these matters were called out, both sides submit that the Revenue's appeals are against the impugned order on allowance of out-door catering services and general insurance services.

3. On perusal of records it is noticed that the amounts involved in these appeals filed by Revenue are less than Rs. 20 lakhs. Accordingly, as per the new litigation policy of the Government of India, the appeals stands dismissed.

4. Appeals stands dismissed as the amount being less than Rs. 20 lakhs.

(Order pronounced and dictated in open court)

P. VENKATA SUBBA RAO
MEMBER (TECHNICAL)

M.V. RAVINDRAN
MEMBER (JUDICIAL)

Lakshmi....