

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

Single Member Bench - Court – I

SERVICE TAX APPEAL No. 30490 of 2019(Arising out of Order-in-Appeal No. TTD-EXCUS-000-APP-126-18-19, dated 27.12.2018
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**Commissioner of Central Tax,
TIRUPATI GST**

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APPELLANTNo. 9/86,
West Church Complex,
Amaravathi Nagar,
M.R. Palli Road,
TIRUPATHI – 517 502.
Chittoor District – Andhra Pradesh

VERSUS

GIMPEX Pvt. Ltd.

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RESPONDENTNew Railway Station,
Kodur,
KADAPA District
Andhra Pradesh – 516 101.**WITH****SERVICE TAX APPEAL No. 30491 of 2019**(Arising out of Order-in-Appeal No. TTD-EXCUS-000-APP-122-18-19, dated 27.12.2018
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)**Commissioner of Central Tax,
TIRUPATI GST**

..

APPELLANTNo. 9/86,
West Church Complex,
Amaravathi Nagar,
M.R. Palli Road,
TIRUPATHI – 517 502.
Chittoor District – Andhra Pradesh

VERSUS

GIMPEX Pvt. Ltd.

..

RESPONDENTNew Railway Station,
Kodur,
KADAPA District
Andhra Pradesh – 516 101.

AND**SERVICE TAX APPEAL No. 30492 of 2019**

(Arising out of Order-in-Appeal No. TTD-EXCUS-000-APP-119-18-19, dated 27.12.2018
passed by Commissioner of Central Tax & Customs (Appeals), Guntur)

**Commissioner of Central Tax,
TIRUPATI GST**

..

APPELLANT

No. 9/86,
West Church Complex,
Amaravathi Nagar,
M.R. Palli Road,
TIRUPATHI – 517 502.
Chittoor District – Andhra Pradesh

*VERSUS***GIMPEX Pvt. Ltd.**

..

RESPONDENT

New Railway Station,
Kodur,
KADAPA District
Andhra Pradesh – 516 101.

APPEARANCE:

Shri N. Bhanu Kiran, Asst. Commr./AR for the Appellant.
Shri J. Surender Reddy, Advocate for the Respondent(s)

Coram:**Hon'ble MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)****FINAL ORDER No. A/30682 – 30684/2020**

DATE OF HEARING: 27.02.2020

DATE OF DECISION: 27.02.2020

[ORDER PER: MR. P. VENKATA SUBBA RAO)

1. These appeals have been filed by the Revenue challenging the impugned orders in which refund has been sanctioned. Ld. Counsel for the appellants submits that all the three cases involved are less than Rs. 50.00

(3)

**Appeal Nos. ST/30490/2019
ST/30491/2019
ST/30492/2019**

lakhs each and therefore they are covered by the new Litigation Policy vide
F.No. 390/Misc/116/017-JC, dated 22.08.2019,

2. Accordingly, all the three appeals are dismissed as withdrawn.

(Pronounced in open Court on **27.02.2020**)

**(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)**

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