

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 70847 of 2013

(Arising out of Order-in-Original No. 17-17A/COMMR/ST/GHY/12-13 dated 6th March 2013 passed by the Commissioner, Central Excise & Service Tax, Guwahati.)

Commr. of Central Excise & Service Tax, Guwahati
(Sethi Trust Building, G. S. Road, Bhangagarh, Guwahati-781005)

Appellant

VERSUS

M/s. Sun Security Services
(R. G. Baruah Road, Near AIDC (Main Road)
Guwahati-781024)

Respondent

APPEARANCE :

Mr. K. Chowdhury, Authorized Representative for the Appellant
Mr. Devaraj Sahu, Advocate for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77728/2023

Date of Hearing : 21 December 2023
Date of Decision : 21 December 2023

ORDER

When the Appeal was taken up for hearing, it is found that the Revenue has filed this Appeal being aggrieved by the dropping of demand of Rs. 48,42,633/- by the Commissioner.

2. Shri K. Chowdhury, Authorized Representative appeared on behalf of the Appellant. Mr. Devaraj Sahu, Advocate appeared on behalf of the Respondent.

3. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No. 390/Misc./116/2017-JC dated 22nd August 2019 has specified the monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than

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Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)

Pooja