IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 332 of 2010

AND

Service Tax Cross Objection No. 60 of 2011

(Arising out of Order-in-Appeal No. 68/PAT/S.Tax./Appeal/2010 dated 11.06.2010 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, 3rd Floor, Central Revenue (Annexe) Building, Birchand Patel Path, Patna – 800 001)

Commissioner of Central Excise **: Appellant**
4th Floor, C.R. Building (Annexe), Birchand Patel Path,
Patna – 800 001

VERSUS

M/s. Pratibha Industries Limited **: Respondent**
Shri Kant Chamber, Phase-II, 5th Floor,
Sio-Trombay Road, Near R.K. Studio,
Mumbai – 400 071

APPEARANCE:

Shri Debapriya Sue, Authorized Representative for the Appellant-Revenue

None for the Respondent

CORAM:

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

FINAL ORDER NO. 77854 / 2024

DATE OF HEARING / DECISION: 05.12.2024

ORDER: [PER SHRI K. ANPAZHAKAN]

The Revenue has filed this appeal being aggrieved by the setting aside of the Order-in-Original by the Ld. Commissioner (Appeals) vide the impugned order in respect of the confirmed demand of Service Tax of Rs.36,87,253/-.

2. The issue pertains to availment of CENVAT Credit.

3. We find that in terms of the revised monetary policy instruction dated 06.08.2024 fixing the threshold limit for filing appeals before the CESTAT as Rs.60,00,000/- (Rupees Sixty Lakhs only), the Department's appeal cannot be entertained.

4. Accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd