IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

Appeal No. ST/88084 & 88085/2017

(Arising out of Order-in-Appeal No. PK/17/MC/2017 and PK/1/MC/2017 both dated 31.03.2017 passed by Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

Commissioner of Central GST Mumbai Central — **Appellant**

Vs.

Alliance Bernstein Investment Research and Management India Pvt. Ltd. — **Respondent**

Appearance:

Shri M.P. Dixit, Asst. Commr (AR) — for appellant
None — for respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing & Decision: 31.05.2018

FINAL ORDER NO. A/86561-86562/2018

Per: S.K. Mohanty

These appeals are filed by the Revenue against Orders-in-Appeal No. PK/17/MC/2017 and PK/1/MC/2017 both dated 31.03.2017 passed by Commissioner of CGST & Central Excise (Appeals-II), Mumbai.

2. Heard the Learned A.R. and perused the records. None appeared for the respondent, despite notice.

3. We find that the amount involved in these cases are not exceeding Rs.10 lakhs, hence the appeals can be disposed of on Government's litigation policy.

4. As per the Board's Circular F.No.390/Misc./163/2010-JC dated 17/8/2011 as amended by Circular F. No. 390/Misc./163/2010-JC dated 17.12.2015 on Government's litigation, the Revenue is not suppose to file appeal before this Tribunal, if the amount of duty or penalty or interest involved is not exceeding Rs. 10 lacs. However case involving the issue of classification and refund of legal and recurring nature was excluded from the litigation policy. The present case does not involve any of the aforesaid issues. Therefore the appeals are dismissed as per the above referred Government's litigation policy, without going into the merit of this case.

(Order dictated in Court)

(S.K. Mohanty)
Member (Judicial)

nsk