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

APPEAL NO: ST/85148/2018

[Arising out of Order-in-Appeal No: PK/55/MC/2017 dated 18/08/2017 passed by the Commissioner of CGST & Central Excise (Appeals), Mumbai].

Commissioner of Central GST
Mumbai Central …***Appellant***

versus

Ashmore Investment Advisors (India) Pvt Ltd ***…Respondent***

Appearance:

Shri Dilip Shinde, Assistant Commissioner (AR) for Revenue

None for respondent

CORAM:

Hon'ble Shri S K Mohanty, Member (Judicial)

Date of hearing:	**26/06/2018**
Date of decision:	**26/06/2018**

Order No: A/86792 / 2018

After hearing the Learned Authorised Representative and perusing the records, it is seen that the amount of refund involved in this case is only Rs. 1,78,742/-. Thus, the present case of Revenue squarely falls under the litigation policy of Central Board of Excise & Customs *vide* F. No. 390/MISC/163/ 2010/ JC dated 17th December

2015 wherein monetary limit for filing appeal has been prescribed at Rs. 10 lakhs. The said circular has been further amended by F. No. 390/Misc./116/2017-JC dated 4th April 2018 by directing that irrespective of the nature in dispute, any matter below the threshold of ₹10 lakhs shall not be contested and all pending cases shall be withdrawn.

2. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by CBEC.

(Pronounced in Court)

(S K Mohanty)
Member (Judicial)

**/as*