

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.**

APPEAL No.ST/87669/2017

(Arising out of Order-in-Appeal No.PK/20/MC/2017 dated 02/08/2017
passed by the CGST (Appeals), Mumbai)

C.C.G.ST, Mumbai : **Appellant**

VS

Alliance Bernstein Investment : **Respondent**
Research Management

Appearance

Shri S.B. Mane, Asst. Comm. (AR) for Appellant
None for respondent

CORAM:

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

Date of hearing : 01/10/2018
Date of decision : 01/10/2018

ORDER NO.A/87596/2018

1. Heard the learned DR for the Revenue. None appeared for the respondent.

2. Amount involved in this appeal is Rs.2,25,500/-. Considering in reduction of Government litigation from the various judicial forum including the Tribunal, the CBE&C had issued instructions vide F.No.390/Misc./113/2010-JC dated 17/08/2011 and No.390/Misc/1636/2010-JC dated 17/12/2015 fixing monetary limit, below which the appeals are not being filed by the Revenue before the judicial forum. As per the instructions dated 17/12/2015, the monetary

limit was fixed at Rs.10 lakhs for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20 lakhs vide instructions dated 11/07/2018 issued by the CBE&C. However, there is a stipulation in the instructions dated 11/07/2018 that issues involved in substantial questions of law should be contested, irrespective of the prescribed monetary limits. In the present case, since there is no substantial question of law involved for consideration by the Tribunal and in view of the fact that the amount involved is less than Rs.20 lakhs as per the instructions dated 11/07/2018 of the CBE&C, the miscellaneous application filed by the Revenue is considered. Accordingly, the appeal filed by Revenue is dismissed on the ground of litigation policy.

(Pronounced and dictated in court)

(S K Mohanty)
Member (Judicial)

PJ