

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

**APPEAL NO. ST/88043/2018  
ST/CROSS/86770/2018**

(Arising out of Order-in-Appeal No. 96/GH/2017-18/Raigad dated 19.03.2018 passed by the Commissioner (Appeals) of Central GST and CX, Audit Thane, Mumbai.)

**C.C.G.S.T., Navi Mumbai**

Appellant

Vs.

**M/s Teradata India Pvt. Ltd.**

Respondent

Appearance:

Shri Onil Shivdikar, Assistant Commissioner (AR)  
Shri Mohit Raval, Chartered Accountant

for Appellant  
for Respondent

CORAM:

**HON'BLE SHRI AJAY SHARMA, MEMBER (JUDICIAL)**

Date of Hearing: 14.12.2018  
Date of Decision: 14.12.2018

ORDER NO. A/88141/2018

Learned Authorised Representative appearing for the Revenue very fairly submitted that the amount involved in this appeal is less than ₹20,00,000/-.- Thus, the present appeal of Revenue squarely falls within the exclusion in the litigation policy of Central Board of Indirect Taxes & Customs *vide* F. No. 390/MISC/116/ 2017-JC dated 11<sup>th</sup> July 2018 wherein monetary limit for filing of appeal has been prescribed at ₹20,00,000/- for central excise and service tax matters.

2. Accordingly, the Appeal of Revenue is dismissed in accordance with the litigation policy of Central Board of Indirect Taxes and Customs. Cross objection are also disposed of.

*(Dictated & pronounced in open Court)*

**(Ajay Sharma)**  
**Member (Judicial)**

*Prasad*