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

Application No. ST/S/86875/2018
Appeal No. ST/89766/2018

(Arising out of Order-in-Appeal No. PK/ST-I/MUM/231/16-17 dated 31.03.2017 passed by Commissioner of Service Tax (Appeals), Mumbai)

Commissioner of CGST **Appellant**
Mumbai Central

Vs.

JM Financial Services Pvt. Ltd. **Respondent**

Appearance:

Shri Dilip Shinde, Asst. Commr (AR), for appellant
Shri Harsh Chaudhary, Advocate for respondent

CORAM:

Hon'ble Mr. S.K.Mohanty, Member (Judicial)
Hon'ble Mr. P. Anjani Kumar, Member (Technical)

Date of Hearing / Decision: 31.01.2019

FINAL ORDER NO. **A/85262 / 2019**

Per: S.K. Mohanty

Heard both sides.

2. Revenue has filed this miscellaneous application, seeking for stay of operation of the impugned order. On perusal of the case records, we do not find any justifiable reason to entertain the prayer made by Revenue. Accordingly, the miscellaneous application is dismissed.

3. We find that the service tax demand in dispute is Rs.8,67,238/-. Considering in reduction of Government litigation before various judicial forums, including the Tribunal, the CBEC had issued instruction vide File No. 390/Misc./113/2010-JC(8-2011) dated 17th August 2011 and No. 390/Misc./163/2010-JC dated 17.12.2015, fixing the monetary limit, below which the appeal shall not be filed by Revenue before the judicial forums. As per the instruction dated 17.12.2015, the monetary limit was fixed at Rs.10,00,000/- for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20,00,000/- vide instruction dated 11.07.2018 issued by the CBEC. However, there is a stipulation in the instruction dated 11.07.2018 that issues involving substantial questions of law should be contested, irrespective of the prescribed monetary limit. 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.20,00,000/-, as per the instruction dated 11.07.2018 of the CBEC, the appeal cannot be entertained on merits.

4. Accordingly, the appeal filed by the Revenue is dismissed on monetary limits, as per the instructions referred (supra) issued by the CBEC.

(Order dictated in Court)

(P. Anjani Kumar)
Member (Technical)

(S.K. Mohanty)
Member (Judicial)

Nsk