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

REGIONAL BENCH - COURT NO. 02

Service Tax Appeal No. 88774 of 2018

(Arising out of Order-in-Appeal No. 118/GH/2017-18/Raigaddated 11.04.2018 passed by Commissioner of CGST and CX. Audit Thane, Mumbai)

Commissioner of Central Excise, Belapur .....**Appellant**
CGO Complex, 10, CBD Belapur,
Navi Mumbai, Maharashtra-400614

VERSUS

M/s Saraswat Infotech Ltd. .....**Respondent**
3rd Floor, Madhushree, Plot No.85,
Sector-17,Vashi,
Navi Mumbai-400703

Appearance:

Shri Sudhir B. Mane, Authorized Representativefor the Appellant
None for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINALORDER NO. A/86808 / 2019

Date of Hearing: 16.09.2019
Date of Decision:16.09.2019

Per: S.K. MOHANTY

None appeared for the Respondent. Heard learned AR for Revenue.

2. This appeal is directed against impugned order dated 11.04.2018 passed by the CGST and CX. Audit Thane, Mumbai. On perusal of the case records, I find that amount involved is less than Rs. 50 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide F.No. 390/Misc/116/2017-JC dated 22.08.2019, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs 50 Lakhs. Accordingly, the appeal is dismissed on

the ground of Government's litigation policy, without going into merits of the appeal.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

HK