

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 86683 of 2015

[Arising out of Order-in-Appeal No: KLH-EXCUS-000-APP-128-14-15 dated 25th March 2015 passed by the Commissioner of Central Excise & Customs (Appeals), Goa.]

Commissioner of Central Excise & Service Tax ... *Appellant*
Vasant Plaza, 4th & 5th Floor, Bagal Chowk,
Kolhapur – 416 001

versus

The Islampur Nagar Parishad ... *Respondent*
Islampur, Tal. Walva, Dist: Sangli

APPEARANCE:

Shri Onil Shivadikar, Asstt Commissioner (AR) for the appellant

None for the respondent

WITH

SERVICE TAX APPEAL NO: 86688 of 2015

[Arising out of Order-in-Appeal No: KLH-EXCUS-000-APP-122 to 124-2014-15 dated 25th March 2015 passed by the Commissioner of Central Excise & Customs (Appeals), Goa.]

Commissioner of Central Excise & Service Tax ... *Appellant*
Vasant Plaza, 4th & 5th Floor, Bagal Chowk,
Kolhapur – 416 001

versus

The Ratnagiri Nagar Parishad ... *Respondent*
Jai Stambh, Ratnagiri

APPEARANCE:

Shri Onil Shivadikar, Asstt Commissioner (AR) for the appellant

None for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE DR SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO: A/86854-86855 / 2019

DATE OF HEARING:	21/08/2019
DATE OF DECISION:	21/08/2019

PER: C J MATHEW

As none represented for respondents, we are constrained to dispose off the appeals without their presence.

2. We have heard Learned Authorised Representative. It is seen from the records that appeals are barred from being prosecuted by Revenue as the amount in dispute are below the threshold prescribed in communication of Central Board of Excise & Customs *vide* F. No. 390/MISC/163/2010/JC dated 17th December 2015 wherein the monetary limit of ₹10,00,000 has been further enhanced by F. No. 390/Misc./116/2017-JC dated 11th April 2018 and F. No. 390/Misc./116/2017-JC dated 11th July 2018 to ₹20,00,000.

3. Accordingly, the appeals of Revenue are dismissed without going into the merit.

(Pronounced in open court)

(C J Mathew)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

**/as*