

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

REGIONAL BENCH - COURT NO. 02

Service Tax Miscellaneous Application No. 86078 of 2019

(on behalf of Appellant)

in

Service Tax Appeal No. 88548 of 2018

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-0019/18-19 dated 19.04.2018 passed by Commissioner of Central Tax (Appeals I), Pune)

**Commissioner of Central Excise &
Service Tax, Pune-I**

41-A, ICE House, Sassoon Road,
Opp. Wadia College,
Pune-411001

.....Appellant

VERSUS

M/s Tom Tom India Pvt. Ltd.

7th Floor, Binarius Deepak Complex,
National Games Road,
Shastri Nagar, Yerawada,
Pune-411006

.....Respondent

Appearance:

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

CORAM:

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

FINAL ORDER NO. A/87097 / 2019

Date of Hearing: 25.10.2019
Date of Decision: 25.10.2019

Per: S.K. MOHANTY

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

2. This miscellaneous application has been filed by Revenue, seeking for withdrawal of appeal. After going through the averments made in the miscellaneous application, I find that the amount of duty involved in this case is less than Rs. 50 lakhs. Thus, the present case of Revenue squarely falls under the

litigation policy formulated by the Central Board of Indirect Taxes & Customs vide F.No. 390/Misc./116/2017-JC dated 22.08.2019, wherein monetary limit for filing appeal has been prescribed at Rs.50 lakhs in respect of central excise and service tax matters.

3. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs. Miscellaneous application is disposed of.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)