CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH

SERVICE TAX APPEAL NO: 85489of 2019

[Arising out of Order-in-Appeal No: NGP/EXCUS/000/APPL/190/18-19 dated 23rd October 2018 passed by the Commissioner of Customs, Central Excise & GST (Appeals), Nagpur.]

Commissioner of CGST & Central Excise
Nagpur – I
GST Bhavan, Telngkhedi Road, Civil Lines
Nagpur – 440 001 ... ***Appellant***

versus

Perficient India Pvt Ltd
Plot No. 2, IT Park, SA Road, Nagpur – 440 022 ***...Respondent***

APPEARANCE:

Shri Onil Shivdikar, Assistant Commissioner (AR), for the appellant

Ms Ishita Bajaj, Advocate for the respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO: A/87284 / 2019

DATE OF HEARING:	10/12/2019
DATE OF DECISION:	10/12/2019

The amount involved in this appeal of Revenue is less than ₹ 50,00,000/-, the monetary limit prescribed for filing appeal to the Tribunal vide *vide* F. No. 390/MISC/163/2010/JC dated 22nd

August 2019.

2. In line with the litigation policy, this appeal is dismissed without going into the merits of the issue.

(Dictated and Pronounced in open court)

(Ashok Jindal)
Member (Judicial)

**/as*