CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 88386 of 2018

[Arising out of Order-in-Appeal No: IM/CGST/A-I/MUM/310-312/17-18 dated 26th March 20-18 passed by the Commissioner of Central Tax (Appeals-I), Mumbai.]

Commissioner of CGST & Central Excise … ***Appellant***
2nd Floor, CGST Bhavan, Plot No.1, Sector 17,
Khandeshwar, Near Panvel – 410 206

versus

Mangal Murti Realtors ***…Respondent***
Bhoomi Height, Plot No. 01 & 10, Sector – 31, Kamothe
Navi Mumbai – 410 209

APPEARANCE:

Shri Dharmendra Singh, Asstt Commissioner (AR) for the appellant

None for the respondent

CORAM:

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: A/85147 / 2020

DATE OF HEARING: 04/02/2020
DATE OF DECISION: 04/02/2020

This appeal has been filed by Revenue from the impugned Order-in-Appeal No. IM/CGST/A-I/MUM/310-312/17-18 dated 26th March 2018 passed by the Commissioner of Central Tax

(Appeals-I), Mumbai.

2. While going through the case papers, I find that the amount involved is ₹36,13,803/- which is much below the amount as fixed by the litigation policy dated 22/08/2019 of the Government of India, Department of Revenue, Central Board of Indirect Taxes and Customs (Judicial Cell).

3. In view of the above the appeal is not maintainable and the same is accordingly dismissed.

(Dictated and Pronounced in open court)

(Ajay Sharma)
Member (Judicial)

**/as*