CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH – COURT NO.405

Service Tax Misc. Application No. 86370 of 2019

in

Service Tax Appeal No. 90024 of 2018

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/039/18-19 dated 23.08.2018 passed by the Commissioner(Appeals), Central Excise, Nagpur)

C.C.E. & S.T.-NAGPUR ....Appellant
Null P.O Box 81,,Telangkhedi
Road...Civil Lines,
Nagpur,,Maharashtra-440001

VERSUS

M/s SMS Ltd. ....Respondent
Plot No. 22 Kannamwar Nagar
Wardha Road
Nagpur, Maharashtra

APPERANCE:

None for the Appellant
Shri Onil Shivadikar, Assistant Commissioner Authorised Representative for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. __________________

Date of Hearing: 07.02.2020
Date of Decision: 07.02.2020

PER: AJAY SHARMA

This Appeal has been filed by Revenue from the impugned order dated 23.08.2018 passed by the Commissioner (Appeals), Central Excise, Nagpur in Order-in-Appeal No. NGP/EXCUS/000/APPL/039/18-19.

2. While going through the case papers I find that the amount involved in this Appeal is Rs. 28,39,203/- which is much below the threshold limit as fixed by litigation policy dated 22.08.2019. Therefore, in view of litigation policy dated 22.08.2019 of the Government of India, Ministry of Finance, Department of Revenue Central Board of Indirect Taxes (Judicial Cell), the Appeal filed by Revenue is not maintainable. The Application filed by Revenue is therefore allowed and the Appeal is accordingly dismissed.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)

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