

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

REGIONAL BENCH – COURT NO.405

Service Tax Appeal No. 87322 of 2018

(Arising out of Order-in-Appeal No. SK/GST (Audit-II)/MUM/02/Appeal Raigad/2018 dated 06.02.2018 passed by the Commissioner of CGST & Central Excise, (Audit-II), Mumbai)

The Assistant Commissioner-Belapur

.....Appellant

C.G.O. Complex...1st Floor...Sector-10,
C.B.D. Belapur,
Navi Mumbai,
Maharashtra-400614

VERSUS

M/s Nelito Systems Ltd

.....Respondent

205-208 Building NO. 2 Millennium
Business Park Sector-1 Mahape
Navi Mumbai, Maharashtra-400710

WITH

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APPERANCE:

Mr. S.B. Mane, Assistant Commissioner Authorised Representative for the Appellant
None for the Respondent

CORAM:

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

FINAL ORDER NO. A/85479-85480/2020

Date of Hearing: 26.02.2020

Date of Decision: 26.02.2020

PER: AJAY SHARMA

This Appeal has been filed by the Revenue. None appeared for the Respondent. I have been informed by Learned Authorised Representative appearing on behalf of Revenue that the amount involved in this Appeal is Rs. 30,04,574/- with equal amount of penalty.

2. Since, the amount involved in the matter is below the prescribed threshold limit fixed by the litigation policy dated 22.08.2019, the Appeal filed by Revenue is not maintainable and the same is dismissed.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)

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