

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

REGIONAL BENCH – COURT NO.405

**Service Tax Stay Application No. 85420 of 2020
in
Service Tax Appeal No. 86130 of 2020**

(Arising out of Order-in-Appeal No. NA/GST A-III/MUM/84/2020-21 dated 28.08.2020 passed by the Commissioner(Appeals) of CGST & Central Excise, Appeal-III, Mumbai.)

**The Deputy Commissioner Refunds
CGST-Mumbai West**

Mahavir Jain Vidyalaya, Juhu Lane,
Andheri(West), Mumbai
Maharashtra-400058

.....Appellant

VERSUS

M/s Haresh V Kagrana

304 Shalaka Near Mayur Hotel
Juhu Road, Santacruz West
Mumbai, Maharashtra-400021

.....Respondent

APPEARANCE:

Mr. Dilip Shinde, Assistant Commissioner Authorised Representative for
the Appellant

Mr. Mehul Jiwani, Chartered Accountant for the Respondent

CORAM:

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

FINAL ORDER NO. A/86703 / 2021

Date of Hearing: 27/08/2021

Date of Decision:27/08/2021

PER: AJAY SHARMA

With the consent of both the sides I am taking up the Appeal
also for hearing alongwith the Application.

2. Learned Counsel for the Respondent submits that the amount
involved in this Appeal is only Rs. 1,90,000/- and therefore the

Appeal filed by Revenue is not maintainable in terms of litigation policy and instruction dated 22/08/2019 of the Central Board of Indirect Taxes and Customs, New Delhi as the amount involved in the Appeal is below the monetary limit of Rs. 50 lakh prescribed for contesting the Appeal in the Tribunal. Learned Authorised Representative appearing for the Department did not dispute the submission made by the learned Counsel.

2. In view of the contention and submissions made hereinabove, the Appeal filed by Revenue is dismissed and resultantly, the application is also dismissed.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)