CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 86305 of 2017
ST/CO/91098/2017

(Arising out of Order-in-Appeal No. SK/97/LTU/MUM/2016-17 dated 23.02.2017 passed by Commissioner of Central Excise (Appeals), Mumbai-I.)

Commissioner of Central Excise and, Service Tax (LTU), Mumbai .... **Appellant**
29th Floor, Center-I, World Trade Centre,
Cuffe Parade, Mumbai-400 005.

Versus

M/s. Tata Consultancy Services Ltd. .... **Respondent**
9th Floor, Nirmal Building,
Nariman Point, Mumbai-400 021.

APPEARANCE:

Shri S.B.P. Sinha, Authorized Representative for the Appellant

Shri Darshan Ranavat, Chartered Accountant for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85166/2026

Date of Hearing: 20.01.2026
Date of Decision: 20.01.2026

Per: S.K. MOHANTY

Heard both sides.

2. Learned Authorized Representative appearing for the Revenue has not raised any objection with regard to taking up the appeal for hearing on the ground of monetary limits.

3. On perusal of the case records, we find that the amount of duty involved in this case is less than Rs.60 lakhs. Thus, the present case of Revenue squarely falls under the litigation policy formulated by the Central Board of Indirect Taxes Customs vide Instructions F.

No.390/Misc./116/2017-JC dated 22.08.2019 read with CBIC-160390/20/2024-JC-CBEC dated 06.08.2024, wherein monetary limit for filing appeal before the Tribunal has been prescribed at Rs.60 lakhs in respect of Central Excise & Service Tax matters.

5. Accordingly, the appeal of Revenue is dismissed in accordance with the litigation policy issued by Central Board of Indirect Taxes and Customs.

6. Accordingly, cross objection application is also disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM