

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

REGIONAL BENCH - COURT NO. I

**Service Tax Miscellaneous Application No. 86377 of 2025
In
Service Tax Appeal No. 86591 of 2018**

(Arising out of Order-in-Appeal No. PK/274 to 280/ME/2017 dated 30.11.2017 passed by Commissioner (Appeals-II), CGST & Central Excise, Mumbai.)

**Commissioner of Customs, Excise and
Service Tax, Mumbai East**

9th Floor, Lotus, Parel, Lotus Infocentre,
Near Parel Station, Parel East, Mumbai 400 012.

.... Appellant

Versus

Qualcomm India Pvt. Ltd.

Unit No. 1102, G-Block, 11th Floor, Platina Building,
Plot No. C-59, BKC, Bandra (East), Mumbai- 400 051.

.... Respondent

APPEARANCE:

Shri Shashank Kumar Yadav, Authorized Representative for the Appellant
Shri Rishin Gala, 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/ 85205/2026

Date of Hearing: 28.01.2026

Date of Decision: 28.01.2026

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order 30.11.2017 passed by the learned Commissioner (Appeals-II), CGST & Central Excise, Mumbai Zone, Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has set aside the adjudication order dated 19.02.2016 passed by the original authority and allowed the appeal in favour of the respondents. The amount involved in the impugned proceedings is Rs.45,04,919/-

Insofar as the monetary limit for filing of appeal before the Appellate Tribunal is concerned, by deriving the powers conferred in Section 35R of the Central Excise Act, 1944, made applicable to matters relating to service tax under Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs (CBIC) has issued the instructions, from time to time, with the objective in reduction of the Government litigation in the area of Central Excise and Service Tax. In the latest instruction issued by the CBIC from file F. No. 160390/20/2024-JC-CBEC dated 06.08.2024, the threshold monetary limit of Rs. 60 lakhs has been prescribed, below which the appeal shall not be filed before the CESTAT.

3. In the case in hand, since the Service Tax demand confirmed in the adjudication order is below the threshold limit of Rs.60,00,000/- prescribed under the said Instruction dated 06.08.2024, Revenue is not permitted to file appeal before the Tribunal. Both sides agree that this appeal filed by the Revenue should be dismissed on the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC.

4. Considering the disputed amount of Service Tax involved in the present appeal, which is below the prescribed threshold limit, and that both sides agreed for dismissal of the appeal, the appeal filed by Revenue in our considered view is liable to be dismissed. Accordingly, the appeal filed by Revenue is dismissed under the Litigation Policy of the Government. Miscellaneous application stands disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)