CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Cross Objection No. 86903 of 2018
And
Service Tax Miscellaneous Application No. 85282 of 2026
In
Service Tax Appeal No. 88920 of 2018

(Arising out of Order-in-Appeal No. 153-154/GH/2017-18/Raigad dated 11.05.2018 passed by Commissioner (Appeals), CGST & CX, Thane-Audit, Mumbai.)

Commissioner of Customs, Excise and Service Tax, Navi Mumbai **.... Appellant**
16th Floor, Satra Plaza, Sector 19D, Plam Bleach Road,
Vashi, Navi Mumbai, Maharashtra- 400 705.

Versus

Dow Agro Sciences India Pvt. Ltd. **.... Respondent**
1st Floor, Block B, Gate 02, Godrej IT Park,
Godrej Business, District Pirojshanagar,
LBS Marg, Vikhroli, West, Mumbai- 400 079.

WITH

Service Tax Cross Objection No. 86902 of 2018
And
Service Tax Miscellaneous Application No. 85281 of 2026
In
Service Tax Appeal No. 88921 of 2018

(Arising out of Order-in-Appeal No. 153-154/GH/2017-18/Raigad dated 11.05.2018 passed by Commissioner, CGST & CX, Thane-Audit, Mumbai.)

Commissioner of Customs, Excise and Service Tax, Navi Mumbai **.... Appellant**
16th Floor, Satra Plaza, Sector 19D, Plam Bleach Road,
Vashi, Navi Mumbai, Maharashtra- 400 705.

Versus

Dow Agro Sciences India Pvt. Ltd. **.... Respondent**
1st Floor, Block B, Gate 02, Godrej IT Park,
Godrej Business, District Pirojshanagar,
LBS Marg, Vikhroli, West, Mumbai- 400 079.

APPEARANCE:

Shri Arun Bhaskar, Authorized Representative for the Revenue
None for the Respondent

CORAM:

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

FINAL ORDER NO. A/85386-85387/2026

Date of Hearing : 24.02.2026

Date of Decision: 24.02.2026

PER: S.K. MOHANTY

Heard learned Authorized Representative for Revenue.

2. Feeling aggrieved with the impugned order dated 11.05.2018 passed by the learned Commissioner (Appeals), CGST & C. Ex., Thane Audit, Mumbai, Revenue has preferred these appeals before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has set aside the adjudication order dated 30.03.2013 passed by the original authority and allowed the appeals in favour of the respondent. The amount involved in the impugned proceedings is Rs.34,10,465/-. Insofar as the monetary limit for filing of appeals 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 orders 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. It is confirmed that the disputed amount of service tax involved in the present appeals preferred by the Revenue is less than the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC. Further, though at paragraph 3 in the said instructions dated 06.08.2024, there is specific mention of agitating the matter before the Appellate Forum, irrespective of the involvement of the amount on certain issues, but the issue categorized therein are not confirming to the present appeals filed by the Revenue inasmuch as the confirmation of Service Tax under the Business Auxiliary Services, is the subject matter of present dispute.

Hence, the appeals can be disposed of in terms of the litigation policy formulated by the Government. Further, Revenue has also filed the miscellaneous applications, seeking for withdrawal of appeals on the ground of monetary limits.

4. Considering the disputed amount of service tax involved in the present appeal and the application filed by the Department for withdrawing the appeals, being below the prescribed threshold limit as per the Instruction dated 06.08.2024 issued by the CBIC, the appeals filed by the Revenue in our considered view, are liable to be dismissed. Accordingly, the appeals filed by Revenue are dismissed under the Litigation Policy of the Government.

5. Miscellaneous Applications as well as Cross-objections stand disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM