CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Cross Objection No. 85368 of 2019
In
Service Tax Appeal No. 89985 of 2018

[Arising out of Order-in-Appeal No. 233 & 234/GH/2017-18/Raigad dated 08.08.2018 passed by the Commissioner of CGST & Central Excise, Thane-Audit]

Commissioner of CGST & Central Excise, Belapur **...Appellant**
CGO Complex, 1st Floor, Sector 10,
CBD Belapur, Navi Mumbai 400 614.

Versus

Lamhas Satellite Services Ltd. **...Respondent**
Tower No.1, 6th Floor,
International Infotech Park,
Above Vashi Railway Station,
Vashi Navi Mumbai 400 703.

AND

Service Tax Cross Objection No. 85367 of 2019
In
Service Tax Appeal No. 89988 of 2018

[Arising out of Order-in-Appeal No. 233 & 234/GH/2017-18/Raigad dated 08.08.2018 passed by the Commissioner of CGST & Central Excise, Thane-Audit]

Commissioner of CGST & Central Excise, Belapur **...Appellant**
CGO Complex, 1st Floor, Sector 10,
CBD Belapur, Navi Mumbai 400 614.

Versus

Lamhas Satellite Services Ltd. **...Respondent**
Tower No.1, 6th Floor,
International Infotech Park,
Above Vashi Railway Station,
Vashi Navi Mumbai 400 703.

APPEARANCE:

Shri Dhananjay Dahiwale, Authorized Representative for the Appellant

None for the Respondent

CORAM:

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

FINAL ORDER NO. 85499-85500/2026

Date of Hearing: 12.03.2026

Date of Decision: 12.03.2026

Per: M.M. PARTHIBAN

Heard the learned AR and perused the case records.

2. Feeling aggrieved with the impugned order dated 08.08.2018 passed by the learned Commissioner of CGST & Central Excise, Thane-Audit, Revenue has preferred these appeals before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has set aside the adjudication orders dated 19.10.2016 and 15.12.2016 passed by the original authority and allowed the appeal in favour of the respondent. The amount involved in appeal No. ST/89985/2018 is Rs.51,84,114/- and Rs.20,25,642/- in appeal No. ST/89988/2018. The issue involved in these appeals relates to refund claim filed under Rule 5 of the CENVAT Credit Rules, 2004. 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 individual 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 have confirmed that the disputed amount of service tax involved in the present appeals preferred by Revenue is less than the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC. Further, this case does not fall under the scope of paragraph 3 in the said instructions.

4. Considering the disputed amount of service tax involved in the present appeals, which are below the prescribed threshold limit as per the Instruction dated 06.08.2024 issued by the CBIC, the appeals filed by 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. Cross objections stand disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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