CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 89750 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai ...**Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. ...**Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

WITH

Service Tax Appeal No. 89751 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai ...**Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. ...**Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

WITH

Service Tax Appeal No. 89753 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai ...**Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. ...**Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

WITH

Service Tax Appeal No. 89758 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai **...Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. **...Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

WITH

Service Tax Appeal No. 89760 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai **...Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. **...Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

AND

Service Tax Appeal No. 89761 of 2018

[Arising out of Order-in-Appeal No. MKK/158-163/RGD APP/2018-19 dated 21.06.2018 passed by the Commissioner of Central Tax (Appeals), Raigad.]

Commissioner of CGST & Central Excise Navi Mumbai **...Appellant**
16th Floor, Satra Plaza, Sector 19D
Palm Beach Road, Vashi,
Navi Mumbai - 400 705.

Versus

Millennium Consulting (India) Pvt. Ltd. **...Respondent**
1102, 11th Floor, Hiranandani Knowledge Park
Technology Park Street, Powai
Mumbai - 400 076.

APPEARANCE:

Shri Arun Bhaskar, Authorized Representative for the Appellant

Shri Mohan Maiya, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. 85501-85506/2026

Date of Hearing: 12.03.2026

Date of Decision: 12.03.2026

Per: M.M. PARTHIBAN

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order dated 21.06.2018 passed by the learned Commissioner of Central Tax (Appeals), Raigad, Revenue has preferred these appeals before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has disposed of six numbers of adjudication orders passed on different dates by the original authority. All the adjudication orders were set aside in the impugned order by way of allowing the appeals in favour of the respondent. The details of the adjudication orders passed by the original authority and the disputed amount involved in each case, are captured in the table below:

Sl. No.	Adjudication Order No. & Date	Amount involved in Rs.
1.	Refund/SSS/121/2013 dated 11.07.2013	34,46,979
2.	Refund/SSS/120/2013 dated 11.07.2013	59,46,802
3.	Refund/RK/156/2013 dated 14.08.2013	28,48,630
4.	Refund/1/GNV/2015-16 dated 08.04.2015	35,51,173
5.	Refund/GNV/32/2015-16 dated 07.07.2015	27,98,626
6.	Refund/GNV/61/2015-16 dated 07.07.2015	47,08,524

3. Though a common impugned order was passed by the learned Commissioner (Appeals), in disposing of above six numbers of adjudication orders, but the amount involved in individual adjudication order-wise is less than the threshold monetary limit prescribed under the Litigation Policy of the Government. 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.

4. In the case in hand, since the service tax demands confirmed in the individual adjudication order as per the table above, 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 Revenue is less than the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC and the cases do not fall within the exclusions provided in paragraph 3 therein, inasmuch as the issue involved relates to grant of refund of accumulated CENVAT credit claimed under Rule 5 of CENVAT Credit Rules, 2004.

5. 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.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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