CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 85283 of 2026
In
Service Tax Appeal No. 88910 of 2018

[Arising out of Order-in-Appeal No. 155/GH/2017-18/Raigad dated 14.05.2018 passed by the Commissioner of CGST & CX, Audit Thane, Mumbai]

Commissioner of CGST, Navi Mumbai **...Appellant**
10th Floor, Satra Plaza, Palm Beach Road,
Sector 19D, Vashi, Navi Mumbai 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 (W), Mumbai 400 079.

APPEARANCE:

Shri Arun Bhaskar, 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. 85746/2026

Date of Hearing: 10.04.2026

Date of Decision: 10.04.2026

Per: S.K. MOHANTY

Heard the learned AR and perused the case records.

2. Revenue has filed the miscellaneous application, seeking for withdrawal of appeal on the ground of monetary limits. Prayer made by Revenue is considered.

3. Feeling aggrieved with the impugned order dated 14.05.2018 passed by the Commissioner of CGST & CX, Audit Thane, Mumbai, Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner of CGST & CX, Audit Thane, Mumbai has set aside the adjudication order dated 18.11.2016 passed by the original authority and allowed the appeal in favour of the respondent. The amount involved in the impugned proceedings is

Rs.21,16,607/-. Service tax demand on various taxable services is the subject matter of the dispute in this appeal. 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 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. It is confirmed that the disputed amount of service tax involved in the present appeal preferred by Revenue is less than the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC and the case does not fall within the exclusions provided in paragraph 3 therein.

5. Considering the disputed amount of service tax involved in the present appeal, which is below the prescribed threshold limit as per the Instruction dated 06.08.2024 issued by the CBIC, 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. The miscellaneous application filed by Revenue stands disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

tvu