CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 87706 of 2018
And
Service Tax Cross Objection No. 86542 of 2018

[Arising out of Order-in-Appeal No. IM/CGST A-I/MUM/225/17-18 dated 27.02.2018 passed by the Commissioner of Central Tax (Appeals-I), Mumbai]

Commissioner of CGST & CE, Mumbai South **...Appellant**
13th Floor, Air India Building, Nariman Point,
Mumbai 400 021.

Versus

FA & CAP Central Railway **...Respondent**
3rd Floor, New Administrative Bldg.,
Opp. J.J. School of Arts, CST,
Mumbai 400 001.

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. 85747/2026

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. Feeling aggrieved with the impugned order dated 27.02.2018 passed by the Commissioner of Central Tax (Appeals-I), Mumbai, Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner of Central Tax (Appeals-I), Mumbai has set aside the adjudication order dated 30.12.2016 passed by the original authority and allowed the appeal in favour of the respondent. The amount involved in the impugned proceedings is Rs.34,12,172/-. The issue relates to non-payment of service tax on management, maintenance or repair service. 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. 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.

4. 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 cross objection stands disposed of.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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