

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH**

SERVICE TAX APPEAL NO.88675 OF 2018

[Arising out of Order-in-Appeal No.PK/365 to 367/ME/2018 dated 25.04.2018 passed by the Commissioner (Appeals-II), CGST & Central Excise, Mumbai]

**COMMISSIONER OF CGST & CENTRAL
EXCISE, MUMBAI EAST**

9th Floor, Lotus, Parel, Lotus Infocentre, Near
Parel Station, Parel East, Mumbai-400012

Appellant

Vs.

MEDIA NET SOFTWARE SERVICES PVT LTD

B-Wing, ACME I-Tech Park, Directiplex, Old
Nagardas Road, Andheri East, Mumbai-400069

Respondent

Appearance:

Present for the Appellant: Shri Dhananjay Dahiwalé (AR)

Present for the Respondent: Ms. Ritambhara Singh, Advocate

CORAM:

HON'BLE AJAY SHARMA, MEMBER (JUDICIAL)

HON'BLE PULLELA NAGESWARA RAO (TECHNICAL)

FINAL ORDER NO.85757/2026

Date of Hearing/Decision: **15.06.2026**

PER: CORAM

This appeal has been filed by the Revenue against the Order-in-Appeal No.PK/365 to 367/ME/2018 dated 25.04.2018 passed by the Commissioner (Appeals-II), CGST & Central Excise, Mumbai.

2. We have been informed that the amount involved herein is Rs.28 lakhs approximately. In view of New Litigation Policy dated 02.11.2023 of the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, the appeal filed by the Revenue deserves to be dismissed, since the amount is much below the threshold limit for filing of appeal by Revenue before this Tribunal.

3. The appeal is accordingly dismissed.

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**

**(AJAY SHARMA)
MEMBER (JUDICIAL)**

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