CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Application No. 85357 of 2026
In
Service Tax Appeal No. 88136 of 2017

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/325-327/17-18 dated 22.09.2017 passed by Commissioner (Appeals), GST & Central Excise, Nagpur.)

Commissioner of Central Excise, Nagpur **.... Appellant**
P.O. Box 81, GST Bhavan,
Nagpur, Maharashtra- 440 001.

Versus

Cosmos Clearing Agency **.... Respondent**
54/1, Mishra Godown, Katol Road,
Fetri, Nagpur, Maharashtra- 441 501.

With

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Cosmos Clearing Agency **.... Respondent**
54/1, Mishra Godown, Katol Road,
Fetri, Nagpur, Maharashtra- 441 501.

Appearance:

Shri Jitesh Kumar Jain, Authorized Representative for the Revenue
None for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86053-86054/2026

Date of Hearing: 18.08.2026
Date of Decision: 18.08.2026

Per: S.K. MOHANTY

Heard the learned Authorized Representative for the Applicant.

2. Applicant/Appellant has filed this miscellaneous application, praying for amendment of the cause title and address of the applicant/appellant in the appeal filed by them. It has been stated that the appellant's name in the appeal memorandum as '*The Commissioner of Central Goods and Service Tax, Palghar*', may be changed and to be read as "*The Commissioner of CGST & CX, Nagpur-II Commissionerate", "*P.O. Box No. 81, Telangkhedi Road, Civil Lines, Nagpur – 440 001.", consequent to change in the jurisdiction of such adjudicating authority. Prayer made by the applicant/appellant is considered and accordingly, the changed name and jurisdiction of the applicant/appellant has been incorporated in the appeal records. Miscellaneous application is disposed of.

3. Feeling aggrieved with the impugned order dated 22.09.2017 passed by the learned Commissioner (Appeals), GST & Central Excise, Nagpur Revenue has preferred this appeal before the Tribunal. In the impugned order, the learned Commissioner (Appeals) has set aside the adjudication order dated 28.01.2016 passed by the original authority and allowed the appeal in favour of the respondent. The amount involved in the impugned proceedings is Rs. 24,10,933/- and Rs. 8,53,383/- respectively. 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 the Revenue is less than the monetary limit prescribed under the instruction dated 06.08.2024 issued by the CBIC. Further, though at

paragraph 3 in the said instructions dated 06.08.2024, there is specific mention of agitating the matter before the Appellate Forum, irrespective of the involvement of the amount on certain issues, but the issue categorized therein are not confirming to the present appeal filed by the Revenue inasmuch demand of service tax on clearing and forwarding agency service provided to their various clients, is the subject matter of present dispute. Hence, the appeal can be disposed of in terms of the litigation policy formulated by the Government.

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 the Revenue in our considered view, is 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)

(Sanjiv Srivastava)
Member (Technical)

SM