

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.19 OF 2017

The Commissioner of Service Tax,
Mumbai-VII Commissionerate Appellant
Vs.
M/s. Reliance Communication Ltd. Respondent

Ms P.S. Cardozo for the Appellant.
Mr. Jitendra Motwani with Ms Ginita Badani i/by
Economic Laws Practice for the Respondent.

CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.

DATE : APRIL 16, 2018

P.C:

Ms Cardozo fairly states that the Revenue's circular under which appeals involving revenue of less than Rupees Twenty Lakhs should not be pursued in the High Court would disable her from proceeding with this appeal. In the circumstances, applying that Revenue's circular alone this appeal is disposed of. The questions are kept open for being decided in an appropriate case.

(PRAKASH D. NAIK, J.)

(S.C. DHARMADHIKARI, J.)