IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA No.3 of 2018 (O&M)
Date of Decision.28.08.2018

Commissioner of Central Excise & Service Tax, Delhi-IV ..Appellant

Vs

M/s Agilent Technologies International Pvt. Ltd. ...Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. Tajender K. Joshi, Advocate
for the appellant.

Mr. Amrinder Singh, Advocate
for the respondent.

RAJESH BINDAL J.

The appellant in the present appeal has challenged the order dated 21.01.2015 passed by the Customs Excise and Service Tax Appellate Tribunal, New Delhi (for short, CESTAT), arising out of Appeal No.ST/59725/2013, raising the following substantial questions of law:-

"(i) Whether the Hon'ble CESTAT is right in holding that the impugned order lacks jurisdiction to decide the case afresh when the CBEC's Circular dated 27.10.2008 dealt with IPR service which was made applicable w.e.f. 10.09.2004 whereas the case pertained to the period 2001-02 to 2003-04?

(ii) Whether the Hon'ble CESTAT is right in holding that the impugned order travelled beyond the scope of the show cause notice when the charges in the show notice were clearly made out against the respondent in view of citations quoted above?"

At the very outset, learned counsel for the appellant submitted that the amount involved in the present appeal is ₹ 26,11,000/-. As the amount involved is less than the limit prescribed in the Instructions issued by the Central Board of Indirect Taxes & Customs (Judicial Cell) dated 11.07.2018, the present appeal be dismissed as not maintainable.

Ordered accordingly.

However, it is made clear that dismissal of present appeal will not be taken as upholding the order passed by the Tribunal as the legal issue raised therein is left open to be considered in an appropriate case.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 28, 2018
Pankaj*

Whether speaking/reasoned **Yes/No**

Whether reportable **Yes/No**