IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

STA No.6 of 2018 (O&M)
Date of Decision.07.08.2018

Commissioner of Service Tax, Gurgaon ...Appellant

Vs

B A Call Centre India Private Limited ...Respondent

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

Present: Mr. Anshuman Chopra, Advocate
for the appellant.

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RAJESH BINDAL J.

The appellant in the present appeal has challenged the order dated 21.07.2016 passed by the Customs Excise and Service Tax Appellate Tribunal (for short, CESTAT), arising out of Appeal No.ST/52176/2015-EX[SM], raising the following substantial questions of law:-

> "(i) Whether the observations and findings contained in the impugned judgment are perverse, contrary to law and to record and thus, are liable to be set aside?
>
> (ii) Whether the Ld. Tribunal has acted illegally and with material irregularity while holding that actual customer is the person who pays for the service and not the person who is actually benefited from the service?
>
> (iii) Whether the observations and findings of the Tribunal are based on conjectures and surmises and

are against the principles of law and are liable to be set aside?

(iv) Whether the Ld. Tribunal has passed the non speaking order qua the finding that an amount of ₹ 41,395/- is rejected on account of inadmissible CENVAT credit and has illegally set aside the orders in toto?"

At the very outset, learned counsel for the appellant did not dispute the fact that the amount involved in the present appeal is ₹ 11,75,642/-. As the amount involved is less than the limit prescribed in the Circular 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.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 07, 2018
Pankaj*

Whether speaking/reasoned **Yes/No**

Whether reportable **Yes/No**