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IN THE HIGH COURT OF DELHI AT NEW DELHI

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SERTA 14/2018, CM APPL. 21046/2018

THE COMMISSIONER OF CGST- DELHI SOUTH

..... Appellant

Through: Mr. Anubhav Ray, Jr. Standing Counsel
for Appellant.

versus

MONNET PROJECTS INDIA PVT. LTD. & ANR.

..... Respondents

Through: Mr. Ruchir Bhatia & Mr. Sanampreet
Singh, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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05.12.2018

In the present Service Tax Appeal preferred by the Revenue, the tax effect is ₹25,31,125/- much below the limit prescribed for prosecuting appeals and other such like cases before the High Court (₹50 lakhs) by virtue of the Union's notification on 11.07.2018. In the circumstances, the appeal is dismissed for low tax effect.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

DECEMBER 05, 2018/akv