

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

Service Tax Appeal No. 11736 of 2017

[Arising Out Of OIA-RAJ-EXCUS-000-APP-018-2017-18 Dated- 06/07/2017 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

C.C.E. & S.T.-Rajkot

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

....Appellant

VERSUS

Shakti Construction

Opp.State Bank Of India, Surajkaradi,
Mithapur, Devbhumi Dwarka, Gujarat

.....Respondent

APPEARANCE:

Shri. Himanshu P Shrimali, Superintendent (AR) for the Appellant
None appeared for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA
 HON'BLE MEMBER (TECHNICAL), MR. C.L. MAHAR**

FINAL ORDER NO. 11001 / 2024

DATE OF HEARING:02.05.2024

DATE OF DECISION:02.05.2024

SOMESH ARORA

Appeal withdrawn as question of penalty involved is of less than Rs. 50 lakhs. The same is disposed of as withdrawn as per litigation policy of the department.

2. Appeal dismissed as withdrawn.

(Dictated and Pronounced in the open Court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(C.L.MAHAR)
MEMBER (TECHNICAL)**