

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No. 10233 of 2019

[Arising out of OIA-CCESA-SRT-APPEAL-PS-466-467-2018-19 dated 18/10/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax- SURAT-I(Appeal)]

C.C.E. & S.T.-Surat-I

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat - 395001

.....Appellant

VERSUS

Divine Motors Private Limited

Nh 8 Survey No 242/P1 Village Salav Opp. Empress Mall
Vapi, Gujarat

.....Respondent

APPEARANCE:

Shri. Prakash Kumar Singh, Superintendent (AR) for the Appellant
None appeared for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

FINAL ORDER NO. A/ 10350 /2022

DATE OF HEARING: 11.04.2022

DATE OF DECISION: 11.04.2022

RAMESH NAIR

Learned Authorized Representative appearing for the Revenue submits that the department wish to withdraw the appeal on the ground of litigation policy as the amount involved is less than Rs.50 lakhs.

2. Accordingly, appeals are dismissed as withdrawn.

(Dictated and pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**

Prachi