

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI.**

PRINCIPAL BENCH,  
COURT NO. I

**SERVICE TAX APPEAL NO. 51775 OF 2018**

[Arising out of the Order-in-Appeal No. 166/Central Tax/Appl-II/Delhi/2018 dated 28/02/2018 passed by The Commissioner of Central Tax, Appeals – II, Delhi, New Delhi.]

**Commissioner of Central Goods and  
Service Tax,**

3<sup>rd</sup> Floor, EIL (Annexe Building), Bhikaji Cama Place,  
Delhi South Commissionerate,  
New Delhi – 110 066.

**Appellant**

VERSUS

**M/s Plumule Agro,**

187, DDA, Sector – 1 Dwarka,  
New Delhi – 110 075.

**Respondent**

**APPEARANCE**

Shri S.K. Meena, Authorized Representative (DR) – for the Department  
Shri Arjun Prasad Sinha, Advocate, Shri Varun Singh, Advocate – for  
the respondent.

CORAM : **HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT**  
**HON'BLE SHRI P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 50250/2024**

DATE OF HEARING/DECISION : 13.02.2024

**JUSTICE DILIP GUPTA**

Learned authorized representative appearing for the department has placed the communication dated 05.01.2024 sent by the Assistant Commissioner (Review), CGST, Delhi South Commissionerate stating therein that the appeal filed by the department is covered under the enhanced monetary limits for

withdrawal as prescribed vide instruction dated 22.08.2019 and, therefore, necessary action may be taken. Learned authorized representative appearing for the department, therefore, states that the appeal may be dismissed as withdrawn in view of the aforesaid communication dated 05.01.2024.

2. The appeal is accordingly dismissed as withdrawn.

(Order dictated and pronounced in open court.)

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**

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