

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

PRINCIPAL BENCH - COURT NO. I

Service Tax Cross No. 50699 of 2018

in

Service Tax Appeal No. 51275 of 2018

(Arising out of Order in Appeal No. 108-109/ST/DLH/2017-18 dated 29.12.2017
passed by Commissioner (Appeals), CGST, Delhi)

**Commissioner of Central Tax GST
Delhi East**

Central Goods And Services Tax, Delhi East
C.R. Building, I.P. Estate
New Delhi

..... Appellant

Versus

India Mart Intermesh Ltd

I Floor, 29 Daryaganj
Netaji Subhash Marg
New Delhi-110002

..... Respondent

APPEARANCE:

Shri Varun Gaba, Advocate for the Appellant
Shri Anand Narayan, Authorised Representative for the Department

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/Decision: November 20, 2024

FINAL ORDER NO. 59724/2024

JUSTICE DILIP GUPTA

On 04.10.2024, learned authorised representative appearing for the department sought an adjournment to enable the learned authorised representative to seek instructions from the department whether they would like to withdraw the appeal since the demand confirmed is only to the extent of Rs. 37 lakhs.

2. Today learned authorised representative for the department states that some more time may be given to seek instructions.

3. The demand confirmed is admittedly below Rs. 60 lakhs. The appeal is, therefore, dismissed as withdrawn in view of the Circular issued by the department in connection with the monetary limit for filing the appeals before the Tribunal. However, liberty is given to the department to move an application in case the department still wishes to press the appeal.

4. Cross Objection filed by the assessee, which only seeks to support the impugned order, therefore, stand dismissed.

(Dictated and pronounced in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)