

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

PRINCIPAL BENCH – COURT NO. 4

**Service Tax Rectification of Mistake Application No. 51080 of 2025
in
Service Tax Appeal No. 52875 of 2019**

(Arising out of Order-in-Original No. 39/2017-CE dated 31.10.2017 passed by the Additional Director General (Adj.), Directorate General of GST Intelligence (Adjudication Cell), New Delhi)

**M/s J.N. Investments & Trading Company Appellant
Private Limited**

Wind World Towers, Plot No. A-9,
Veera Industrial Estate,
Veera Desai Road, Andheri West,
Mumbai, Maharashtra-400053.

Versus

**Additional Director General (Adjudication), Respondent
New Delhi**

Directorate General of GST Intelligence
(Adjudication Cell), West Block VIII,
Wing No. 6, 2nd Floor, R.K. Puram,
New Delhi - 1100066

WITH

**Service Tax Rectification of Mistake Application No.51081 of 2025
in
Service Tax Appeal No. 50197 of 2020**

(Arising out of Order-in-Original No. 39/2017-CE dated 31.10.2017 passed by the Additional Director General (Adj.), Directorate General of GST Intelligence (Adjudication Cell), New Delhi)

M/s Vish Wind Infrastructure LLP (VWILLP) Appellant

Wind World Towers, Plot No. A-9,
Veera Industrial Estate,
Veera Desai Road, Andheri West,
Mumbai, Maharashtra-400053.

Versus

**Additional Director General (Adjudication), Respondent
New Delhi**

Directorate General of GST Intelligence
(Adjudication Cell), West Block VIII,
Wing No. 6, 2nd Floor, R.K. Puram,
New Delhi - 1100066

Appearance:

Present for the Appellant: Shri Ashok Kumar Jha, Authorized Signatory
Present for the Respondent: Shri Mihir Ranjan and Shri Rajeev Kapoor,
Authorized Representatives

CORAM:**Hon'ble Dr. Rachna Gupta, Member (Judicial)****Hon'ble Mr. P.V. Subba Rao, Member (Technical)****Date of Hearing : 12.09.2025****Date of Decision : 12.09.2025****Miscellaneous Order No. 51007-51008/2025****Dr. Rachna Gupta:**

The application for rectification of mistake in the final order was listed. However, another application has been placed on record requesting for withdrawal of the said application. In view thereof, the application seeking rectification of mistake is ordered to be dismissed as withdrawn. The application seeking withdrawal stands allowed.

(Dictated and pronounced in the open court)

**(Dr. Rachna Gupta)
Member (Judicial)**

**(P.V. Subba Rao)
Member (Technical)**

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