

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Service Tax MA(Withdrawal)/77339 of 2018

And

Service Tax Appeal No. 15 of 2011

(Arising out of Order-in-Original No. 16/Commr/ST/KOL/2010-11 dated 12.10.2010 passed by Commissioner of Service Tax, Kolkata.)

Commissioner of Service Tax, Kolkata,

GST, Bhawan, 180, Shantipally, Rajdanga, Main Road, Kolkata-70107.

..Appellant

VERSUS

M/s Infinity Infotech Parks Ltd.,

Salt Lake City, Kolkata-700091.

..Respondent

APPEARANCE :

Shri S. Mukhopadhyay, Authorized Representative for the Appellant
Dr. Arun Kumar Agarwal, & Ms. Pinky Agarwal, C.A. for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN MEMBER (TECHNICAL)

Misc. Order No. 75697/2023 &

Final Order No. 77470/2023

DATE OF HEARING : 09.11.2023

DATE OF DECISION : 09.11.2023

PER Bench:

When the matter was called Shri S. Mukhopadhyay, Authorized Representative appeared on behalf of the Revenue and Dr. Arun Kumar Agarwal & Ms. Pinky Agarwal, Chartered Accountant appeared on behalf of the Respondent.

2. On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.50.00 Lakhs which has been notified vide Board's Instruction being F.No.390/Misc./116/2017-JC dated 22nd August, 2019. Accordingly, the Appeal filed by the

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revenue dismissed under National Litigation Policy. Accordingly Misc. application for withdrawal of their appeal is also disposed off.

3. The Learned Counsel appearing on behalf of the Respondent submits that against the same impugned order the respondent also has filed an appeal No. ST/14/2011.

4. He requested that the disposal on the earliest we direct the registry to list the appeal on **14.12.2023.**

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(K. Anpazhakan)
Member (Technical)

Tushar