

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT MUMBAI  
COURT NO.**

**Application No. ST/MISC/86474/2018  
Appeal No. ST/87221/2018**

(Arising out of Order-in-Appeal No.IM/CGST A-I/MUM/184-186/17-18 dt.09.02.2018 passed by the Commissioner CGST, Mumbai)

**Commissioner CGST, Mumbai South : Appellant**

**VS**

**Manish Anant Kokane : Respondent**

**Appearance**

Shri M.P. Damle, Asstt. Commr. (A.R.) for Appellant

Shri Ganesh Narayan, (C.A.) for respondent

**CORAM:**

**Hon'ble Dr. D.M. Misra, Member (Judicial)**

**Hon'ble Mr. C.J. Mathew, Member (Technical)**

**Date of hearing : 13/12/2018**

**Date of decision : 13/12/2018**

**ORDER NO. A/88177/2018**

***Per : Dr. D.M. Misra***

Heard both sides.

2. This miscellaneous application is filed by the Revenue seeking withdrawal of the appeal on the ground that the amount involved in the present appeal is less than Rs.20,00,000/-, in view of the Litigation Policy Circular of the CBEC, bearing No.

390/Misc./163/2010-JC(8-2011) dated 17.8.2011, as amended by Circular F. No. 390/Misc./116/2017-JC dated. 11.7.2018.

3. In the result, the appeal is dismissed being withdrawn. MA disposed of.

(Dictated and pronounced in court)

**(C.J. Mathew)**  
**Member (Technical)**

**(Dr. D.M. Misra)**  
**Member (Judicial)**

SM.