CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service Tax Misc no. 86323 of 2019
Service Tax CO no. 91106 of 2014
Service Tax Appeal No. 86353 of 2014

(Arising out of Order-in-Original No. GOA/ST/COMMR/5/13-14 dated 30.09.2013 passed by the Commissioner of Central Excise & Service tax, Goa)

Commissioner of Central Excise, Goa …..Appellant
ICE House, EDC Complex,
Plot no. 6, Patto Plaza,
Panaji

Vs.

M/s. The Goa Indl. Development Corporation …..Respondent
Plot no. 13A-2, EDC Complex,
Patto Plazo, Panaji, Goa

APPEARANCE:

Shri O.M. Shivadikar, AC (AR) for the appellant
Ms. Tejal Patil, Advocate for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: A/86973 / 2019

DATE OF HEARING : 17.10.2019
DATE OF DECISION : 17.10.2019

PER: C J MATHEW

Revenue is in appeal against order-in-original no. GOA/ST/COMMR/5/13-14 dated 30th September 2013 of Commissioner of Central Excise & Service Tax, Goa which, while confirming demand of tax of ₹1,37,03,649/- payable by M/s Goa Industrial Development Corporation as provider of 'renting of immovable property service' between June 2007 and March 2011, along with interest thereon, and imposing other penalties, dropped the proceedings for recovery of ₹16,61,016/- as provider of 'business auxiliary service' taxable under section 65(105) (zzb) of Finance Act, 1994 for the period from April 2007 to March 2011. The amount involved in the demand that is sought to be restored by this appeal is below the threshold limit prescribed in the litigation policy of Government of India *vide* F.No. 390/Misc./116/2017-JC dated 22nd August 2019 Central Board of Indirect Taxes and Customs. Miscellaneous Application of Revenue for withdrawal of the appeal is allowed.

2. Appeal is consequently dismissed as withdrawn. Cross objection also stands disposed off.

(Operative part pronounced in Court)

(C J Mathew)
Member (Technical)

(Ajay Sharma)
Member (Judicial)

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