

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Service Tax Miscellaneous Application No. 85173 of 2020

(On behalf of Appellant)

Service Tax Appeal No. 86938 of 2019

(Arising out of Order-in-Original No. 40 to 41/ST-VII/RK/2015 dated 29.02.2016 passed by Commissioner of Service Tax-VII, Mumbai)

Commissioner of Central Excise, Belapur

Appellant

CGO Complex, 1st floor, Sector 10,
CBD Belapur, Navi Mumbai 400 614.

Vs.

M/s. PHK Boat Service

Respondent

Ganesh Shree Krupa, House No.1047B,
Mora Koliwada, Near Ram Mandir,
Gally Mora, Uran, Navi Mumbai 400 704.

Appearance:

Shri Onil Shivadikar, Assistant Commissioner, Authorised
Representative, for the Appellant
Ms. Kiran Chavan, Advocate, for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. **A/86044/2021**

Date of Hearing: 30.03.2021

Date of Decision: 30.03.2021

PER: SANJIV SRIVASTAVA

Learned AR for Revenue submits that the amount involved in the present appeal is less than Rs.50,00,000/- and, hence, covered by the litigation policy circular F. No. 390/Misc/116/2017-JC dated 22.08.2019. Consequently, the appeal is dismissed as withdrawn. Miscellaneous application is disposed of.

(Order pronounced in the open court)

**(Sanjiv Srivastava)
Member (Technical)**

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**