CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 88329 of 2019

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-99-100/2019-20 dated 25.09.2019 passed by the Commissioner of Central Tax (Appeals-I), Pune)

M/s Eaton Technologies Pvt. Ltd. .... Appellant
145 Off Mumbai Pune Road,
Pimpri, Pune,
Maharashtra – 411 018.

Versus

Commissioner of Central Tax, Pune – I .... Respondent
Pune – 41/A, F-Wing, 3rd Floor,
GST Bhavan, Sassoon Road,
Pune – 411 001.

WITH

Service Tax Appeal No. 88334 of 2019

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-99-100/2019-20 dated 25.09.2019 passed by the Commissioner of Central Tax (Appeals-I), Pune)

M/s Eaton Technologies Pvt. Ltd. .... Appellant
145 Off Mumbai Pune Road,
Pimpri, Pune,
Maharashtra – 411 018.

Versus

Commissioner of Central Tax, Pune – I .... Respondent
Pune – 41/A, F-Wing, 3rd Floor,
GST Bhavan, Sassoon Road,
Pune – 411 001.

APPEARANCE:

Shri Jay Cheda, Advocate for the Appellant

Shri Prabhakar Sharma, Supdt., Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85403-85404/2023

Date of Hearing: 15.03.2023

Date of Decision: 15.03.2023

Per: Anil G. Shakkarwar

Above stated two appeals are taken together for consideration. After hearing for some time both sides agree that the appropriate authority to deal with present two appeals is Revisionary Authority by Central Government provided under section 35EE of Central Excise Act, 1944 as provided by section 86 of the Finance Act 1994. Therefore, as per the request of the Appellant, both the appeals are allowed to be withdrawn for the reason of filing in wrong forum with liberty to file in the appropriate forum if, they wish to do so. Above two appeals are disposed in above manner.

(Order dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sujeet