

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

**Service Tax Miscellaneous Application  
No. 85122 of 2023  
Service Tax Appeal No. 86521 of 2019**

(Arising out of Order-in-Appeal No. PVNS/12/MC/2019 dated 25.02.2018 passed by the Commissioner of CGST & Central Excise (Appeals-II), Mumbai)

**The Quopn Company Pvt. Ltd.**

Indiabulls Finance Center, Tower 3,  
12<sup>th</sup> Floor, Office No.1202,  
Senapati Bapat Marg, Elphinstone (W),  
Mumbai 400 013.

**Appellant**

Vs.

**Commissioner of CGST & CE, Mumbai Central Respondent**

5<sup>th</sup> Floor, GST Bhavan, 115, M.K. Road,  
Churchgate, Mumbai 400 020.

Appearance:

None for the Appellant

Shri Vinod Kumar, Assistant Commissioner, Authorised Representative  
for the Respondent

**CORAM:**

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)  
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER  
(TECHNICAL)**

Date of Hearing: 23.06.2023

Date of Decision: 23.06.2023

**FINAL ORDER No. 86011/2023**

PER: DR. SUVENDU KUMAR PATI

None for the appellant. Written request for withdrawal of the appeal is made by the Director of the Appellant company through a miscellaneous application. Learned Chartered Accountant for the appellant submits that as they got necessary relief through the order in rem passed by Hon'ble Supreme Court by transferring Cenvat credit to the CGST regime, this appeal has become infructuous.

2. Learned AR is present.

3. In view of the withdrawal application filed by the Director of the appellant company, we dismiss the appeal as withdrawn. The miscellaneous application is disposed of accordingly.

(Order pronounced in the open court)

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

**(Anil G. Shakkarwar)**  
**Member (Technical)**

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