

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

REGIONAL BENCH

Service Tax Cross Objection No. 91066 of 2014

(On behalf of Respondent)

In

Service Tax Appeal No. 85626 of 2014

(Arising out of Order-in-Appeal No. 402-407/BPS/MUM/2013 dated 29.09.2013 passed by the Commissioner of Central Excise & Service Tax (Appeals-IV), Mumbai.)

Commissioner of Service Tax, Mumbai – II

.....Appellant

**4th Floor New Central Excise Building,
Maharshi Karve Road, Churchgate,
Mumbai-400 020.**

VERSUS

Mail Order Solutions (I) Ltd

.....Respondent

**Plot No. 15/B, 112/112 Raheja Plaza,
Park Sons Press Compound, Vera Desai
Road, Andheri (W), Mumbai – 400 053.**

WITH

Cross Objection Nos. (i) ST/Cross/91064/2014 in Service Tax Appeal No. 85627 of 2014 (Mail Order Solutions (I) Ltd); (ii) ST/Cross/91067/2014 in Service Tax Appeal No. 85628 of 2014 (Mail Order Solutions (I) Ltd); (iii) ST/Cross/91069/2014 in Service Tax Appeal No. 85629 of 2014 (Mail Order Solutions (I) Ltd); (iv) ST/Cross/91068/2014 in Service Tax Appeal No. 85630 of 2014 (Mail Order Solutions (I) Ltd); (v) ST/Cross/91101/2014 in Service Tax Appeal No. 85631 of 2014 (Mail Order Solutions (I) Ltd);

APPEARANCE:

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

Shri Ishant Patkar, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. 85939-85944/2023

Date of Hearing: 12.06.2023

Date of Decision: 12.06.2023

PER: BENCH

Both sides are present.

2. Shri Roopesh Sukumaran, Joint Commissioner, CGST & Central Excise, Division-III, Mumbai West filed an application for withdrawal of 6 appeals under litigation policy in compliance to CBIC circular dated 22.8.2019 issued under F.No.390/Misc/116/2017-JV but no affidavit, as per direction of this Bench given on 30.5.2023, is filed. Instead he has superscribed the plain paper application as "Affidavit" without the same being on a stamp paper and sworn before an Oath Commissioner. He is warned not to be so casual in complying with the court's order and honour the same as a responsible officer of Government. He be informed accordingly.

3. In view of the withdrawal request received, we dismiss these six appeals under Litigation Policy, noted above.

4. The respondent's cross objections are disposed of.

(Dictated & Pronounced in open court)

(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

(DR. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

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