

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5**

**SERVICE TAX MISCELLANEOUS APPLICATION NO. 85615 OF 2023
IN**

SERVICE TAX APPEAL NO. 87501 OF 2015

(Arising out of Order-In-Appeal No. COMMR/ST-IV/DN08/29/2015-16 dated
01.09.2015 passed by The Commissioner of Service tax, Mumbai.)

IDEA CELLULAR LTD.

10TH Floor, Birla Centurion Century Mills Compound,
Pandurang Budhkar Marg, Worli,
Mumbai-400 030.

.....Appellant

Vs.

COMMISSIONER SERVICE TAX- IV, MUMBAI

12TH Floor, Lotus Info Centre,
372, Near Parel Station (E),
Mumbai-400 012.

.....Respondent

Appearance:

Shri Om Mittal, Chartered Accountant for the Appellant.

Shri Badhe Piyush Barasu, Deputy Commissioner (AR) for the Respondent.

CORAM:

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

Date of Hearing: 14.12.2023

Date of Decision: 14.12.2023

FINAL ORDER NO:- 87241/2023.

PER : BENCH

Heard on the miscellaneous application.

2. Learned counsel for the applicant submits that they wish to withdraw the appeal filed bearing No. ST/87501/2015.

3. Learned AR is also present.

4. On perusal of the record, we notice that this appeal is filed against a show cause notice. In our considered view, there is no provision in the Act to file an appeal against a show cause notice. The appellant is warned not to

repeat such type of filing of appeal against a show cause notice. We allow withdrawal of this appeal.

5. Application is allowed and the appeal stands dismissed as withdrawn.

(Dictated and pronounced in open court.)

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)