

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

WEST ZONAL BENCH

SERVICE TAX APPLICATION (MISC) NO: 85009 OF 2025
(on behalf of appellant)

IN

SERVICE TAX APPEAL NO: 86244 OF 2018

[Arising out of Order-in-Original No: GOA-EXCUS-000-COM-004-2017-18
dated 24th November 2017 passed by the Commissioner of Central Goods &
Service Tax, Goa.]

Commissioner of CGST

GST Bhavan, EDC Cmplx, Patto, Panaji, Goa

... Appellant

versus

Mapusa Municipal Council

Municipal Building, Mapusa, Goa - 403507

...Respondent

APPEARANCE:

Ms S Varalakshmi, Additional Commissioner (AR), for the appellant

Ms Juhi Masani, Advocate for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85249/2025

DATE OF HEARING:	12/02/2025
DATE OF DECISION:	12/02/2025

PER: CORAM

Revenue seeks withdrawal of appeal¹ filed against order² of

¹ [service tax appeal no. 86244 of 2018]

Commissioner of Central Goods & Service Tax, Goa in view of monetary limit prescribed as threshold for litigation in instruction of Central Board of Indirect Taxes and Customs (CBIC) issued under F. No. 160390/20/2024-JC-CBEC dated 6th August 2024.

2. Accordingly, appeal is dismissed as withdrawn.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

² [order-in-original no: GOA-EXCUS-000-COM-004-2017-18 dated 24th November 2017]