

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

**SERVICE TAX MISC APPLICATION NO. 85089 OF 2025  
&  
SERVICE TAX MISC APPLICATION NO. 85523 OF 2025  
IN**

**SERVICE TAX APPEAL NO. 87411 OF 2017**

(Arising out of Order-In-Appeal No. MUM/SVTAX/002/APP/67/17-18 dated  
24.04.2017 passed by Commissioner (Appeals).)

**COMMISSIONER CGST, MUMBAI WEST**

1<sup>st</sup> Floor, Mahavir Jani Vidyaiay Building,  
C.D. Barfiwala Marg,  
Andheri-400 058.

**Appellant**

Vs.

**MCCOY ARCHITECTURAL SYSTEMS**

E-6, Agarwal Indl. Estate,  
139-G, S.V. Road,  
Jogeshwari (W),  
Mumbai-400 102.

**Respondent**

**Appearance:**

Shri S.B.P. Sinha, Superintendent, Authorized Representative for the  
Appellant.

Shri Om Mittal, Chartered Accountant for the Respondent.

**CORAM:**

**HON'BLE MR. Dr. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

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

Date of Hearing: 17.03.2025

Date of Decision: 17.03.2025

**FINAL ORDER NO :- A/85464/2025.**

Both sides are present. Miscellaneous application no. ST/MISC/85089/2025 filed for substitution of appellant, owing to restructuring of Commissionerate during the GST regime, is allowed.

2. Miscellaneous application no. ST/MISC/85523/2025 filed by the appellant commissioner for withdrawal of the appeal on monetary ground as disputed amount is less than the threshold prescribed for continuation of the appeal under the litigation policy, is allowed and appeal stands dismissed as withdrawn.

(Dictated and pronounced in open court.)

**(Dr. SUVENDU KUMAR PATI)  
MEMBER ( JUDICIAL )**

**(ANIL.G.SHAKKARWAR)  
MEMBER ( TECHNICAL )**