

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service Tax Appeal No. 86908 of 2017

(Arising out of Order-in-Appeal No. PK/ST-1/MUM/212/16-17 dated 27.03.2017 passed by the Commissioner (Appeals)-I, Service Tax, Mumbai)

Commissioner CGST, Mumbai South
15th Floor, Air India Bldg.,
Nariman Point, Mumbai

.....Appellant

Vs.

Mittal Tower Premises Cooperative Society LtdRespondent
Basement Mittal Tower, 210, Nariman Point,
Mumbai

APPEARANCE:

Shri S B P Sinha, AR for the appellant
None for the respondent

CORAM: **Hon'ble Mr C J Mathew, Member (Technical)**
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: 86379/2025

DATE OF HEARING: 25-09-2025
DATE OF DECISION : 25-09-2025

Per: Coram

This appeal of Commissioner of CGST, Mumbai South lies

against order¹ of Commissioner (Appeals)-I, Service Tax, Mumbai which allowed refund claim of ₹ 11,90,502.

2. Learned Counsel for the respondent submitted that the amount in dispute in this appeal is below the threshold prescribed in the New Litigation Policy².

3. Learned Authorised Representative reiterated the submissions in the grounds of appeal.

4. Considering the amount involved in this dispute and the prescriptions in the New Litigation Policy *supra*, this appeal is dismissed without going into merits of the impugned order.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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¹ [order-in-appeal no. PK/ST-1/MUM/212/16-17 dated 27th March 2017]

² [F. No. 390/Misc/30/ 2023-JC dated 2nd November 2023]