

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

WEST ZONAL BENCH

**SERVICE TAX APPEAL NO: 87353 OF 2017
WITH
CROSS-OBJECTION NO: 93177 OF 2017
(on behalf of respondent)**

[Arising out of Order-in-Appeal No: PK/MUM/ST-1/21/17-18 dated 26th April 2017 passed by the Commissioner of Service Tax (Appeals – I), Mumbai.]

Commissioner of CGST & Central Excise

GST Bhavan, 115 MK Road, Churchgate
Mumbai - 400020

... Appellant

versus

Creative Industrial Centre Premises Co-Op Society Ltd

Plot No. 12, NM Joshi Marg, Mumbai - 400011

...Respondent

APPEARANCE:

Shri SBP Sinha, Superintendent (AR) for the appellant

Shri DH Nadkarni, Advocate for the respondent

CORAM:

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

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 86389/2025

DATE OF HEARING:

24/09/2025

DATE OF DECISION:

24/09/2025

PER: CORAM

Revenue seeks withdrawal of appeal¹ filed against order² of Commissioner of Service Tax (Appeals-I), Mumbai 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 Accordingly, appeal is dismissed as withdrawn. Cross-objection is also disposed off.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [service tax appeal no. 87353 of 2017]

² [order-in-appeal no. PK/MUM/ST-1/21/17-18 dated 26th April 2017]