

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 87822 OF 2017

[Arising out of Order-in-Appeal No: KLH-EXCUS-000-APP-134-2017-18 dated 18th May 2017 passed by the Commissioner of Central Excise & Service Tax (Appeals – II), Kolhapur.]

Commissioner of CGST

Vasant Plaza, CS No 1079/2 KH Rajaram Road
Bagal Chowk, Kolhapur -416001

... Appellant

versus

Atharva Intertrade

1136-B, E Ward, Sykes Extension Venkateshwara Height
Shahupuri, Kolhapur - 416001

...Respondent

APPEARANCE:

Shri CS Vinod, Assistant Commissioner (AR) for the appellant

Shri Nikhil M Desai, Advocate for the respondent

CORAM:

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO: 86722/2025

DATE OF HEARING:	01/10/2025
DATE OF DECISION:	01/10/2025

PER: CORAM

Revenue seeks withdrawal of appeal¹ filed against order² of Commissioner of Service Tax (Appeals-II), Mumbai in view of monetary limit prescribed as threshold for litigation in instruction³ of Central Board of Indirect Taxes and Customs (CBIC).

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 Accordingly, appeal is dismissed as withdrawn.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. 87822 of 2017]

² [order-in-appeal no. KLH-EXCUS-000-APP-134-2017-18 dated 18th May 2017]

³ [f. no. 160390/20/2024-JC-CBEC dated 6th August 2024]