

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

**WEST ZONAL BENCH**

**SERVICE TAX APPEAL NO: 87302 OF 2017  
WITH  
SERVICE TAX CROSS-OBJECTION NO: 93189 OF 2017  
(on behalf of respondent)**

[Arising out of Order-in-Appeal No: MUM-SVTAX-002-APP-20-17-18 dated 22<sup>nd</sup> April 2017 passed by the Commissioner of Service Tax (Appeals – II), Mumbai.]

**Deputy Commissioner of CGST**

**Mumbai West**

1<sup>st</sup> Floor, Mahavir Jain Vidyalaya, CD Barfiwala Marg  
Andheri West, Mumbai – 400058

**... Appellant**

*versus*

**Abhishek Edifice Pvt Ltd**

214, Ravi Kiran, Plot.No.B-58, New Link Road  
Andheri (W), Mumbai – 400053

**...Respondent**

**APPEARANCE:**

Shri CS Vinod, Assistant Commissioner (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: 86723/2025**

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

**PER: CORAM**

Revenue seeks withdrawal of appeal<sup>1</sup> filed against order<sup>2</sup> of Commissioner of Service Tax (Appeals-II), Mumbai in view of monetary limit prescribed as threshold for litigation in instruction<sup>3</sup> 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 Accordingly, appeal is dismissed as withdrawn.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

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<sup>1</sup> [service tax appeal no. 87302 of 2017]

<sup>2</sup> [order-in-appeal no. MUM-SVTAX-002-APP-20-17-18 dated 22<sup>nd</sup> April 2017]

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