

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 87316 OF 2017

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/60-62/17-18 dated 25th May 2017 passed by the Commissioner of Service Tax (Appeals - I), Mumbai.]

Commissioner of CGST & Central Excise

Mumbai Central

GST Bhavan, 115 MK Road, Churchgate

Mumbai - 400020

... Appellant

versus

Wcities Content Solutions India Pvt Ltd

4th Floor, Sadhana Building, 570 PB Marg

Worli, Mumbai - 400018

...Respondent

WITH

SERVICE TAX APPEAL NO: 87317 OF 2017

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/60-62/17-18 dated 25th May 2017 passed by the Commissioner of Service Tax (Appeals - I), Mumbai.]

Commissioner of CGST & Central Excise

Mumbai Central

GST Bhavan, 115 MK Road, Churchgate

Mumbai - 400020

... Appellant

versus

Wcities Content Solutions India Pvt Ltd

4th Floor, Sadhana Building, 570 PB Marg

Worli, Mumbai - 400018

...Respondent

AND

SERVICE TAX APPEAL NO: 87318 OF 2017

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/60-62/17-18 dated 25th May 2017 passed by the Commissioner of Service Tax (Appeals - I), Mumbai.]

Commissioner of CGST & Central Excise
Mumbai Central
GST Bhavan, 115 MK Road, Churchgate
Mumbai - 400020

... *Appellant*

versus

Weities Content Solutions India Pvt Ltd
4th Floor, Sadhana Building, 570 PB Marg
Worli, Mumbai - 400018

... *Respondent*

APPEARANCE:

Shri Dhananjay Dahiwale, Deputy 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: 86844-86846/2025

DATE OF HEARING: 26/11/2025
DATE OF DECISION: 26/11/2025

PER: CORAM

None appeared for respondent

2. These appeals¹, filed against order² of Commissioner of Service Tax (Appeals – I), Mumbai, relates to amount in dispute below monetary limit prescribed as threshold for litigation in instruction³ of

¹ [service tax appeal no. 87316, 87317 and 87318 of 2017]

² [order-in-appeal no. PK/ST-I/MUM/60-62/17-18 dated 25th May 2017]

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

Central Board of Indirect Taxes and Customs (CBIC).

3. Accordingly, appeals are dismissed without going into the merit of the dispute.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*