

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

REGIONAL BENCH - COURT NO. II

Service Tax Appeal No. 85771 of 2018

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-100 to 115/16-17 dated 09.06.2017 passed by Commissioner (Appeals), Service Tax-II, Mumbai)

Commissioner of Central Goods and Service Tax, Appellant
Navi Mumbai

10th Floor, Satra Plaza, Palm Beach Road,
Sector-19D, Vashi, Navi Mumbai,
Maharashtra – 400 705.

Versus

M/s Eclercx Services Respondent

Building No. 14, K Raheja Mindspace,
Unit No. 401, 4th Floor, Thane, Belapur Road,
Plot no. 3, Airoli, Navi Mumbai, Maharashtra – 400 708.

WITH

Service Tax Miscellaneous Application No. 86000 of 2025
In

Service Tax Appeal No. 85773 of 2018

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-100 to 115/16-17 dated 09.06.2017 passed by Commissioner (Appeals), Service Tax-II, Mumbai)

Commissioner of Central Goods and Service Tax, Appellant
Navi Mumbai

10th Floor, Satra Plaza, Palm Beach Road,
Sector-19D, Vashi, Navi Mumbai,
Maharashtra – 400 705.

Versus

M/s Eclercx Services Ltd Respondent

Building No. 14, K Raheja Mindspace,
Unit No. 401, 4th Floor, Thane, Belapur Road,
Plot no. 3, Airoli, Navi Mumbai, Maharashtra – 400 708.

AND

Service Tax Miscellaneous Application No. 85999 of 2025
In

Service Tax Appeal No. 85775 of 2018

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-100 to 115/16-17 dated 09.06.2017 passed by Commissioner (Appeals), Service Tax-II, Mumbai)

Commissioner of Central Goods and Service Tax, Appellant
Navi Mumbai

10th Floor, Satra Plaza, Palm Beach Road,
Sector-19D, Vashi, Navi Mumbai,
Maharashtra – 400 705.

Versus

M/s Eclercx Services Ltd Respondent

Building No. 14, K Raheja Mindspace,
Unit No. 401, 4th Floor, Thane, Belapur Road,
Plot no. 3, Airoli, Navi Mumbai, Maharashtra – 400 708.

AND

**Service Tax Miscellaneous Application No. 86001 of 2025
In****Service Tax Appeal No. 85778 of 2018**

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-100 to 115/16-17 dated 09.06.2017 passed by Commissioner (Appeals), Service Tax-II, Mumbai)

**Commissioner of CGST and Central Excise,
Navi Mumbai**

16th Floor, Satra Plaza, Palm Beach Road,
Vashi, Navi Mumbai,
Maharashtra – 400 705.

.... Appellant

Versus

M/s Eclercx Services Ltd

Building No. 14, K Raheja Mindspace,
Unit No. 401, 4th Floor, Thane, Belapur Road,
Plot no. 3, Airoli, Navi Mumbai, Maharashtra – 400 708.

.... Respondent**AND****Service Tax Miscellaneous Application No. 85998 of 2025
In****Service Tax Appeal No. 85781 of 2018**

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-100 to 115/16-17 dated 09.06.2017 passed by Commissioner (Appeals), Service Tax-II, Mumbai)

**Commissioner of CGST and Central Excise,
Navi Mumbai**

16th Floor, Satra Plaza, Palm Beach Road,
Vashi, Navi Mumbai,
Maharashtra – 400 705.

.... Appellant

Versus

M/s Eclercx Services Ltd

Building No. 14, K Raheja Mindspace,
Unit No. 401, 4th Floor, Thane, Belapur Road,
Plot no. 3, Airoli, Navi Mumbai, Maharashtra – 400 708.

.... Respondent**APPEARANCE:**

Shri S.B.P. Sinha, Authorized Representative for the Appellants

Shri Mihir Deshmukh, Advocate for the Respondents

CORAM:**HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)****HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)****FINAL ORDER NO. A/85640-85644/2026**

Date of Hearing: 20.04.2026

Date of Decision: 20.04.2026

PER: ASHOK JINDAL

Heard both sides.

2. Revenue has filed these miscellaneous applications, seeking for withdrawal of appeal on the ground of monetary limits prescribed by the Central Board of Indirect Taxes Customs vide Instructions F. No. 390/Misc./116/2017-JC dated 22.08.2019 read with CBIC-160390/20/2024-JC-CBEC dated 06.08.2024. Prayer made by the Revenue is considered.
3. Accordingly, the appeals filed by the Revenue are dismissed under the litigation policy.
4. Miscellaneous applications stand disposed of.

(Dictated and pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(P ANJANI KUMAR)
MEMBER (TECHNICAL)