

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

REGIONAL BENCH - COURT NO. I

Service Tax Miscellaneous Appeal No. 85042 of 2026
(on behalf of appellant)

IN

Service Tax Appeal No. 87313 of 2017

(Arising out of Order-in-Appeal No. PK/ST-I/MUM/55/2017-18 dated 24.05.2017 passed by the Commissioner of Service Tax (Appeals-I), Mumbai)

**Commissioner of CGST & Central Excise,
Mumbai Central.**

.... Appellant

4th Floor, GST Bhavan, 115 M.K. Road,
Opp. Churchgate Railway Station,
Mumbai – 400 020

Versus

M/s Nexus India Capital Advisors Pvt. Ltd.

.... Respondent

G-02, Sarjan Plaza,
100, Dr. Annie Besant Road,
Mumbai – 400 018

APPEARANCE:

Shri Priyesh Bheda, Authorized Representative for the Appellant

Ms. Payal Shah, Chartered Accountant for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86085/2026

Date of Hearing: 31.08.2026

Date of Decision: 31.08.2026

PER: AJAY SHARMA

This appeal has been filed by Revenue against the impugned order dated 24.05.2017 passed by the Commissioner of Service Tax (Appeals-I), Mumbai.

2. Instant application has also been filed by the Department for withdrawing their appeal as the amount involved herein is amounting to Rs.3,05,420/-, which is much below the threshold limit as fixed by the

Litigation Policy. Accordingly, as prescribed by the Board's Instruction dated 06.08.2024, this application has been filed.

3. In view of the submissions made by the learned Authorized Representative and the grounds stated in the application, the application is allowed and this appeal is dismissed as withdrawn.

(Dictated and pronounced in open court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha