**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

STA No.4/2019(O&M)
Date of decision:02.09.2019

Commissioner of Service Tax Delhi-IV
..............Appellant

v.

M/s Ernst & Young Associates LLP
..............Respondents

Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra

Present:- Mr.Sourabh Goel,Sr.Standing Counsel for Appellant

Jaswant Singh,J.

Since there is delay of 137 days in refiling the appeal, CM 2225-CII/2019 has been filed seeking condonation of said delay.

For the reasons stated in the application, same is allowed and delay in refiling the appeal is condoned.

Main case.

Respondent company, engaged in providing of back office support,data process and other IT enabled services to other international member firms of Ernst and Young, is registered with Service Tax Division-XVI Gurgaon. It procured a number of input services from various service providers to provide the aforesaid output services for which it availed Cenvat Credit of the Service Tax paid on such input services under Rule 3 and 4 of the Cenvat Credit Rules,2004. Respondent exported majority of its services outside India and hence was not in a position to utilise the entire Cenvat Credit for discharging the Service Tax liability towards its domestic tax liability as a result of which it had unutilized accumulated Cenvat Credit. Accordingly,respondent filed refund claims for the period from April to September 2013. Adjudicating Authority vide order dated

29.1.2016 (A-1) partially accepted the claim. Aggrieved against the same, respondent preferred an appeal before the Commissioner Service Tax(Appeals-II)Gurgaon. The appellate authority vide order (A-2) allowed the appeal of the respondent. The appeal of the Revenue against the said order(A-2) was dismissed by CESTAT,Chandigarh vide order dated 6.10.2017 (A-3).Hence the present appeal.

At the time of hearing learned counsel for the appellant by citing letter dated 5.9.2018 written by Assistant Commissioner (Legal) CGST Gurugram, seeks permission to writhdraw the present appeal, as the revenue involved in the present appeal is 22.22 lakhs which is below the thresh hold limit prescribed by the Central Board of Indirect Tax and Customs as contained in instructions dated 11.7.2018. A copy of the said letter dated 5.9.2018 has been produced and is taken on record.

In view of the above,present appeal is dismissed as withdrawn.

(Jaswant Singh)
Judge

02.09.2019. **(Lalit Batra)**
joshi **Judge**

Whether Speaking/reasoned	**Yes/No**
Whether Reportable	**Yes/No**