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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **SERTA 25/2025 & CM APPLs.69296-98/2025**

J.N. INVESTMENTS AND TRADING COMPANY
PRIVATE LIMITED

.....Appellant

Through: Mr. Kunal Kapoor, Adv.
versus

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)
NEW DELHI

.....Respondent

Through: Mr. Shubham Tyagi, SCC, CBIC with
Ms. Navruti Ojha, Ms. Anupam Ojha,
Mr. Rishabh Chauhan & Mr. Harish
Saini, Advs. (9650049869)

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+ **SERTA 26/2025 & CM APPLs.69300-02/2025**

VISH WIND INFRASTRUKTURE LLP

.....Appellant

Through: Mr. Kunal Kapoor, Adv.
versus

ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)
NEW DELHI

.....Respondent

Through: Mr. Shubham Tyagi, SCC, CBIC with
Ms. Navruti Ojha, Ms. Anupam Ojha,
Mr. Rishabh Chauhan & Mr. Harish
Saini, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MADHU JAIN

ORDER

% **07.11.2025**

1. This hearing has been done through hybrid mode.
2. The present appeals have been filed by the Appellants under Section 35G of the Central Excise Act, 1944, *inter alia*, challenging the impugned



order dated 11th July, 2025 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi in Service Tax Appeal No. 52875 of 2019.

3. The question that arises in the present appeals is whether the services provided by the Appellants constitute ‘Business support services’ or not, and whether they would be taxable under service tax or not.

4. At the outset itself, Id. Counsel for the Appellants submits that he seeks to withdraw the present appeals, and avail of his remedy in accordance with law.

5. Accordingly, the appeals are dismissed as withdrawn, with liberty as prayed for.

PRATHIBA M. SINGH, J.

MADHU JAIN, J.

NOVEMBER 7, 2025

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