

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Service Tax Miscellaneous Application No. 85989 of 2025

(On behalf of Appellant)

In

Service Tax Appeal No. 85823 of 2017

(Arising out of Order-in-Appeal No. KLH-EXCUS-000-APP-183-184-2016-17 dated 10.01.2017 passed by the Commissioner of Central Excise & Service Tax (Appeals-II), Kolhapur.)

Commissioner of CGST, Kolhapur

.....Appellant

**Vasant Plaza Commercial Complex,
4th & 5th Floor, CS No. 1079/2 K.H.,
Rajaram Road, Bagal Chowk,
Kolhapur, Maharashtra – 416 001**

VERSUS

M/s. Unique Automobiles (India) P Ltd.

.....Respondent

**2101/26-27 M.M. Chambers,
Laxminagar, Old Pune-Bangalore Road,
Kolhapur, Maharashtra – 416 005**

WITH

Service Tax Miscellaneous Application No. 85988 of 2025

(On behalf of Appellant)

In

Service Tax Appeal No. 85824 of 2017

(Arising out of Order-in-Appeal No. KLH-EXCUS-000-APP-183-184-2016-17 dated 10.01.2017 passed by the Commissioner of Central Excise & Service Tax (Appeals-II), Kolhapur.)

Commissioner of CGST, Kolhapur

.....Appellant

**Vasant Plaza Commercial Complex,
4th & 5th Floor, CS No. 1079/2 K.H.,
Rajaram Road, Bagal Chowk,
Kolhapur, Maharashtra – 416 001**

VERSUS

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.....Respondent

**2101/26-27 M.M. Chambers,
Laxminagar, Old Pune-Bangalore Road,
Kolhapur, Maharashtra – 416 005**

APPERANCE:

Shri A.P.S. Parihar, Supdt., Authorised Representative for the Appellant

None for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 85687-85688/2025

Date of Hearing: 03.04.2025

Date of Decision: 03.04.2025

PER: BENCH

Learned Authorised Representative is present.

2. Learned Counsel for the Appellant is absent.

3. Both the miscellaneous applications filed by the concern jurisdictional Commissioner seeking withdrawal of the appeal on monetary limit, as the adjudged amount is less than the threshold prescribed limit for continuation of appeal by the Department, are allowed and both the appeals are dismissed as withdrawn.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Prasad