

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

REGIONAL BENCH

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

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

.....Respondent

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

APPEARANCE:

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)**

Date of Hearing: 03.04.2025

Date of Decision: 03.04.2025

The appeal is dismissed. For order, see order in Service Tax Appeal No. 85823 of 2017.

(Dictated and pronounced in the open court)

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**

**(Anil G. Shakkarwar)
Member (Technical)**