

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 86110 OF 2017

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/90/16-17 dated 31st January 2017 passed by the Commissioner of Service Tax (Appeals-I), Mumbai.]

Commissioner of Service Tax-I

Mumbai

14th Floor, Air India Building, Madame Cama Road
Nariman Point, Mumbai – 400 021

... Appellant

versus

Jeena & Co

Elphinstone Building, 1st Floor,
10 Veer Nariman Road, Mumbai – 400 001

...Respondent

APPEARANCE:

Shri Dhananjay Dahiwalé, Deputy Commissioner (AR) for the appellant

None for the respondent

CORAM:

**HON’BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON’BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO: 86782/2025

DATE OF HEARING:	07/11/2025
DATE OF DECISION:	07/11/2025

PER: CORAM

None appeared for respondent

2. This appeal¹, filed against order² of Commissioner of Service Tax (Appeals-I), Mumbai, relates to amount in dispute below monetary limit prescribed as threshold for litigation in instruction³ of Central Board of Indirect Taxes and Customs (CBIC).

3. Accordingly, appeal is dismissed without going into the merit of the dispute.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [service tax appeal no. 86110 of 2017]

² [order-in-appeal no. PK/ST-I/MUM/90/16-17 dated 31st January 2017]

³ [f. no. 160390/20/2024-JC-CBEC dated 6th August 2024]