

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 87123 OF 2017

[Arising out of Order-in-Appeal No: MUM-SVTAX-002-APP-34-17-18 dated 24th April 2017 passed by the Commissioner of Service Tax – II (Appeals), Mumbai.]

Commissioner of CGST

Mumbai West

Taksashila Building, Samant Estates, Goregaon East
Mumbai - 400063

... Appellant

versus

Toyota Lakozy Pvt Ltd

504 New Link Road, Chincholi, Malad West
Mumbai - 400064

...Respondent

APPEARANCE:

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

Shri Darshan Ranavat, Chartered Accountant for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 86843/2025

DATE OF HEARING:

26/11/2025

DATE OF DECISION:

26/11/2025

PER: CORAM

This appeal¹, filed against order² of Commissioner of Service

¹ [service tax appeal no. 87123 of 2017]

² [order-in-appeal no. MUM-SVTAX-002-APP-34-17-18 dated 24th April 2017]

Tax – II (Appeals), 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).

2. Accordingly, appeals are 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*

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