

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

**WEST ZONAL BENCH**

**SERVICE TAX APPEAL NO: 87314 OF 2017**

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/67-69/17-18 dated 25<sup>th</sup> May 2017 passed by the Commissioner of Service Tax (Appeals – I), Mumbai.]

**Commissioner of CGST & Central Excise**  
**Mumbai Central**  
GST Bhavan, 115 MK Road, Churchgate  
Mumbai - 400020

*... Appellant*

*versus*

**BPEA Advisors Pvt Ltd**  
8<sup>th</sup> Floor, Piramal Tower, Peninsula Corporate Park  
GK Marg, Lower Parel, Mumbai - 400013

*...Respondent*

**WITH**

**SERVICE TAX APPEAL NO: 87315 OF 2017**

[Arising out of Order-in-Appeal No: PK/ST-I/MUM/67-69/17-18 dated 25<sup>th</sup> May 2017 passed by the Commissioner of Service Tax (Appeals – I), Mumbai.]

**Commissioner of CGST & Central Excise**  
**Mumbai Central**  
GST Bhavan, 115 MK Road, Churchgate  
Mumbai - 400020

*... Appellant*

*versus*

**BPEA Advisors Pvt Ltd**  
8<sup>th</sup> Floor, Piramal Tower, Peninsula Corporate Park  
GK Marg, Lower Parel, Mumbai - 400013

*...Respondent*

**APPEARANCE:**

Shri Dhananjay Dahiwal, 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: 86841-86842/2025**

DATE OF HEARING: 26/11/2025  
DATE OF DECISION: 26/11/2025

PER: CORAM

None appeared for respondent

2. These appeals<sup>1</sup>, filed against order<sup>2</sup> of Commissioner of Service Tax (Appeals – I), Mumbai, relates to amount in dispute below monetary limit prescribed as threshold for litigation in instruction<sup>3</sup> of Central Board of Indirect Taxes and Customs (CBIC).

3. 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*

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<sup>1</sup> [service tax appeal no. 87314 and 87315 of 2017]

<sup>2</sup> [order-in-appeal no. PK/ST-I/MUM/67-69/17-18 dated 25<sup>th</sup> May 2017]

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