

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT No. 5**

Excise Appeal No. 87450 of 2015

(Arising out of Order-in-Appeal No. PUN-SVTAX-000-APP-0078-15-16 TO PUN-SVTAX-000-APP-0079-15-16 dated 12.08.2015 passed by the Commissioner of Service Tax (Appeals), Pune.)

SHRIRAM BARVE

**107 B, VASANT VIHAR APARTMENT,
SONAVANE HOSPITAL, KALYAN,
THANE-421 301.**

Appellant

Vs.

**COMMISSIONER OF CUSTOMS EXCISE AND SERVICE
TAX-PUNE-III**

**ICE HOUSE, 41-1 SASSOON ROAD,
OPP. WADI COLLEGE,
PUNE-411001.**

Respondent

Appearance:

None for the Appellant.

Shri X.P.M. Mascarenhas, Superintendent, Authorised Representative present for the Respondent.

CORAM:

HON'BLE Dr. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing : **05.12.2025**

Date of Decision: **05.12.2025**

Excise Appeal No. 87450 of 2015 is allowed. For order, see order of date in Excise Appeal No. 87449 of 2015.

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

Arti