

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

WEST ZONAL BENCH - COURT NO. 1

**CUSTOMS APPEAL NO. 86215 OF 2023**

(Arising out of Order-in-Appeal No: PUN-CT-APP II(RKD)-227 TO 232-2022-23 dated 16<sup>th</sup> March 2023 passed by the Commissioner of Central Tax (Appeals), Pune)

**Mahle Anand Thermal Systems Pvt Ltd**

**.....Appellant**

29 Milestone, Pune-Nashik Highway, Kuruli  
Taluka Khed, Pune

**VERSUS**

**Commissioner of Customs**

**.....Respondent**

GST Bhawan, 41/A Sassoon Road, Pune - 411001

**APPEARANCE:**

Shri T Vishwanthan, Shri Akhilesh Kangsia and Ms. Madhura Khandekar and  
Shri Siddharth Sen, Advocates for the Appellant

Shri Priyesh Bheda, Joint Commissioner (AR) for the Respondent

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. C. J. MATHEW, MEMBER (TECHNICAL)**

**DATE OF HEARING: 25.10.2024**

**DATE OF DECISION: 02.12.2024**

**ORDERSHEET**

Appeal is disposed by way of remand. For order, see order of  
date in Customs Appeal No. **86031 of 2023**.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(C.J. MATHEW)  
MEMBER (TECHNICAL)**

Shreya