

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

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 86231 OF 2023

(Arising out of Order-in-Appeal No: PUN-CT-APP II(RKD)-227 TO 232-2022-23 dated 16th 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