CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service Tax Appeal No. 86894 of 2017

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-565 to 567-16-17 dated 31.03.2017 passed by the Commissioner (Appeals-I) Central Excise, Pune)

Principal Commissioner of Central Tax, Pune I …..Appellant
ICE House, 41-A Sasson Road,
Opp Wadia College, Pune

Vs.

Byk Asia Pacific Pvt Ltd …..Respondent
India Branch office, Beck India Ltd. Compound
147, Mumbai Pune Road,
Pimpri, Pune

WITH

Service Tax Appeal No. 86895 of 2017

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-565 to 567-16-17 dated 31.03.2017 passed by the Commissioner (Appeals-I) Central Excise, Pune)

Principal Commissioner of Central Tax, Pune I …..Appellant
ICE House, 41-A Sasson Road,
Opp Wadia College, Pune

Vs.

Byk Asia Pacific Pvt Ltd …..Respondent
India Branch office, Beck India Ltd. Compound
147, Mumbai Pune Road,
Pimpri, Pune

AND

Service Tax Appeal No. 86896 of 2017

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-565 to 567-16-17 dated 31.03.2017 passed by the Commissioner (Appeals-I) Central Excise, Pune)

Principal Commissioner of Central Tax, Pune I …..Appellant
ICE House, 41-A Sasson Road,
Opp Wadia College, Pune

Vs.

Byk Asia Pacific Pvt Ltd …..Respondent
India Branch office, Beck India Ltd. Compound
147, Mumbai Pune Road,
Pimpri, Pune

APPEARANCE:

Ms Dhruvi Shah, Advocate for the appellant
Shri Dhananjay Dahiwale, DC(AR) for the respondent

CORAM: Hon'ble Mr C J Mathew, Member (Technical)
Hon'ble Mr Ajay Sharma, Member (Judicial)

FINAL ORDER No: 86382-86384/2025

DATE OF HEARING: 25-09-2025
DATE OF DECISION : 25-09-2025

Per: Coram

These appeals of Principal Commissioner of Central Tax, Pune I GST Commissionerate lies against order[1] of Commissioner (Appeals-I), Central Excise, Pune which allowed refund claim of ₹48,74,592/-.

2. Learned Counsel for the respondents submitted that the

[1] [order-in-appeal no. PUN-EXCUS-001-APP-565 to 567-16-17 dated 31st March 2017]

amounts in dispute in these appeals are below the threshold prescribed in the New Litigation Policy[2].

3. Learned Authorised Representative reiterated the submissions in the grounds of appeals.

4. Considering the amounts involved in this dispute and the prescriptions in the New Litigation Policy *supra*, these appeals are dismissed without going into merits of the impugned order.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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[2] [F. No. 390/Misc/30/ 2023-JC dated 2nd November 2023]