

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH**

**EXCISE MISCELLANEOUS APPLICATION NO.85657 OF 2024
IN
EXCISE APPEAL NO.86247 OF 2018**

[Arising out of Order-in-Appeal No.PUN-CT-APP-II-000-287-2017-18 dated 03.01.2018 passed by the Commissioner of Central Tax (Appeals-II), Pune, F-Wing, 2nd Floor, GST Bhavan, 41/A, Sassoon Road, Pune]

**COMMISSIONER OF CGST & CENTRAL
EXCISE-PUNE-I**

41-A, ICE House, Sassoon Road, Opp.Wadia College,
Pune-411001

Appellant

Vs.

HONEYWELL AUTOMATION INDIA LIMITED

53,54 & 55, Hadapsar Industrial Estate, Pune-411013

Respondent

Appearance:

Present for the Appellant: Shri A.K.Srivastava (AR)

Present for the Respondent: Sikha Soman, Advocate

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO.86163/2026

Date of Hearing/Decision: 18.09.2026

PER BENCH

The miscellaneous application No.E/85657/2024 has been filed by the Revenue for withdrawal of appeal No.E/86247/2018 since the amount involved in the appeal filed by the Revenue is much below the threshold limit as prescribed by the Board's instruction dated 02.11.2023 issued by the Ministry of Finance, Department of Revenue.

2. We have heard learned Authorised Representative and gone through the application. In view of the submission, the application is

allowed and the appeal filed by the Revenue against the impugned order dated 03.01.2018 is dismissed as withdrawn.

(Dictated and pronounced in open court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

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