

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 20246 of 2017

[Arising out of Order-in-Original No. BLR-EXCUS-003-COM-20-16-17 dated 25.11.2016 passed by the Commissioner of CE, Bangalore-III Commissionerate]

Sri Mahesh G Shetty

.....Appellant

VERSUS

Commissioner of CE, Bangalore-III

.....Respondent

APPEARANCE:

Present for the Appellant: Sh. G. Shivadass, Sr. Advocate,

Sh. M. S. Nagaraja, Advocate

Present for the Respondent: Sh. P.R.V. Ramanan, Special Counsel, A.R.

CORAM:

HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mr. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 27.07.2023

DATE OF DECISION: 22.12.2023

ORDER

The appeal is disposed of. For order, see order of date passed
in Excise Appeal No. 1364 of 2010.

**(D. M. MISRA)
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**