

**CUSTOMS EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,  
BANGLORE-560009

**REGIONAL BENCH - COURT-1**

**Central Excise Appeal No. 3285 of 2012**

(Arising out of Order-in-Appeal No. 231/2012 dated 21.08.2012 passed  
by the Commissioner of Central Excise (Appeals-I), Bangalore.)

**Shri C.V. Surajan,** **....Appellant**  
**Director, M/s. Reyami Interiors Private**  
**Limited, (Formerly M/s. Reyami Office**  
**Furniture and Equipment Private**  
**Limited),**  
No.8, 1<sup>st</sup> Cross,  
17<sup>th</sup> Main HAL 2<sup>nd</sup> Stage,  
Indiranagar,  
Bangalore – 560 008.

*VERSUS*

**The Commissioner of Central Excise.** **....Respondent**  
**Bangalore-I Commissionerate,**  
Queens Road,  
CR Building,  
Bangalore – 560 001.

**Appearance:**

Mr. Raghavendra B. Hanjer, Advocate, for the Appellant

Mr. Rajiv Kumar Agrawal, Commissioner (AR) and  
Mr. K. Vishwanatha, Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**  
**HON'BLE MRS. R. BHAGYA DEVI, MEMBER**  
**(TECHNICAL)**

DATE OF HEARING: 22.11.2023  
DATE OF DECISION: 03.05.2024

This appeal is allowed. For Order, see order of date in Excise  
Appeal No. 1426 of 2010.

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

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

Raja.....