

**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. 786 of 2009

(Arising out of Order-in-Original No. 02/2009-C. Ex. (Commr.) dated
31.03.2009 passed by the Commissioner of Central Excise & Customs,
Thiruvananthapuram.)

**THE COMMISSIONER OF CENTRAL
EXCISE**

I.C.E Bhavan, Press Club road,
Thiruvananthapuram – 695 001.

....Appellant

VERSUS

**M/s. NORATEL INDIA POWER
COMPONENTS PVT. LTD.**

(Formerly known as TOROID INDIA PVT. LTD.)
Nila Techno Park Campus,
Kariavattom,
Thiruvananthapuram.

....Respondent

APPEARANCE:

S/Shri Ravi Raghavendra and Md. Ibrahim, Advocates for the Appellant
Shri H. Jayathirtha, 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: 05.04.2024
DATE OF DECISION: 26.07.2024

This appeal is partially allowed. For Order, see order of date
in Central Excise Appeal No.689 of 2009.

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

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