

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 20636 of 2016

(Arising out of Order-in-Original No.BLR-EXCUS-005-COM- 39&40/15-16 dated 02.02.2016 passed by the Commissioner of Central Excise, Bangalore.)

M/s. Smile Electronics Ltd.,

Plot No.13, Old Madras Road,
Bhattarahalli, 17th KM,
K.R. Puram,
Bangalore – 560 049.

Appellant(s)

VERSUS

**The Commissioner of Central
Excise**

4TH Floor,
T.T.M.C-B.M.T.C. Bus Stand Bldg.,
Old Airport Road, Domlur,
Bangalore – 560 071.

Respondent(s)

APPEARANCE:

Mr. V. M. Doiphode, Advocate for the Appellant

Mr. Rajiv Kumar Agrawal, Commissioner with
Mr. 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: 30.04.2024

DATE OF DECISION: 03.09.2024

The appeal is remanded. For order, see order of date in
Central Excise Appeal No. 22225 of 2014

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

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