

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 1020 of 2012

(Arising out of Order-in-Original No. 38/2010 dated 01.12.2010
passed by the Commissioner of Central Excise, Bangalore III
Commissionerate, Bangalore.)

M/s. A Abba & Sons

19, Zakaria Masjid Street,
1st Floor Room,
No. 8/9, Bhisti Mohalla;
Mumbai – 400 009.

Appellant(s)

VERSUS

**Commissioner of Central Excise
Bangalore III Commissionerate,**

P.B.No. 5400, C.R. Building ,
Queens Road,
Bangalore – 560 001.

Respondent(s)

APPEARANCE:

Mr. N.S. Patel, Advocate, for the Appellant

Mr. Rajesh Shastry, 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: 03.05.2024

DATE OF DECISION: 04.09.2024

The appeal is allowed. For order, see order of date in
Central Excise Appeal No. 1558 of 2011.

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

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