

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 20519 of 2016

(Arising out of Order-in-Original No. COC-EXCUS-000-COM-052&
053/15-16 dated 23.12.2015 passed by the Commissioner of Central
Excise, Customs & Service Tax, Cochin Commissionerate)

Gigi Kurian

Managing Partner,
M/s. Poly Pack Industries
Theatre JN. Kuruppapady P.O.,
Perumbavoor
Ernakulam Dist

Appellant(s)

VERSUS

**The Commissioner of Central
Excise, Customs and
Service Tax, Cochin
Commissionerate**

C.R. Building, I.S. Press Road
Cochin – 682 018

Respondent(s)

APPEARANCE:

Mr. Ravi Raghavan and Mr. Himanyush Chopra, Advocates, for the
Appellant

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: 26.02.2024

DATE OF DECISION: 23.08.2024

The appeal is allowed. For order, see order of date in
Central Excise Appeal No. 20509 of 2016.

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

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

Gb/Raja...