

**CUSTOMS EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL**

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

**REGIONAL BENCH, COURT - 2**

**Central Excise Appeal No. 170 of 2012**

(Arising out of Order-in-Original No. 18/2011 dated 14.10.2011  
passed by the Commissioner of Central Excise, Bangalore II  
Commissionerate, Bangalore.)

**Shri. Sripathy, Managing Director,  
M/s. Mapal India Pvt. Ltd.**

No. 307 & 308, 5<sup>th</sup> Main,  
4<sup>th</sup> Phase, Peenya Industrial Area,  
Bangalore – 560 058.

.....**Appellant**

**VERSUS**

**The Commissioner of Central Excise**

Bangalore II Commissionerate,  
Bangalore – 560 001.

.....**Respondent**

**Appearance:**

Mr. Akbar Basha, Advocate for the Appellant.

Mr. P. Saravana Perumal, Addl. Commissioner (AR) for the  
Respondent.

**Coram:**

**Hon'ble Mr. P.A. Augustian, Member (Judicial)**

**Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)**

Date of Hearing: 09.07.2024

Date of Decision: 08.01.2025

This appeal is allowed. For Order, see order of date in  
Central Excise Appeal No. 169 of 2012.

**(P.A. Augustian)  
Member (Judicial)**

**(Pullela Nageswara Rao)  
Member (Technical)**

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