

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, BANGALORE**  
REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 21713 of 2015**

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-25 to 33-15-16 dated 28.04.2015 passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals), Cochin.)

**M/s. Terumo Penpol Ltd.,** Appellant(s)  
Puliyarakonam, Trivandrum  
Kerala.

*VERSUS*

**Commissioner of Central  
Excise & Customs,** Respondent(s)  
ICE Bhavan, Press Club Road,  
Trivandrum.

**APPEARANCE:**

Mr. Manoj Pillai, Advocate for the Appellant

Mr. Akshay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE SHRI PULLELA NAGESWARA RAO,  
MEMBER (TECHNICAL)**

DATE OF HEARING: 03.02.2025

DATE OF DECISION: 03.02.2025

The appeal is remanded. For order, see order of date in  
Central Excise Appeal No. 21706 of 2015

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

**(PULLELA NAGESWARA RAO)  
MEMBER (TECHNICAL)**

Raja...