

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

REGIONAL BENCH - COURT-2

Excise Appeal No. 22180 of 2014

[Arising out of the Order-in-Appeal Nos. CAL-EXCUS-000-APP-116-13-14 dated 28.01.2014 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals), Cochin.]

Victoria Polyform

Kaipully P.O. Arimpur,

Thrissur Kerala – 680020

.....Appellant

VERSUS

The Commissioner of Central Excise

And Service Tax, Calicut

C R Building, Manachira,

Calicut, Kerala – 673001

..... Respondent

Appearance:

Shri. P. Raghunathan, Consultant Appeared for Appellant

Shri. Neeraj Kumar, Authorized Representative for Respondent

Coram:

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

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

Date of Hearing: 27.08.2024

Date of Decision: 26.02.2025

This appeal is allowed. For Order, see order of this date in Excise Appeal No. 21428 of 2014.

**(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)**

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