

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

REGIONAL BENCH - COURT-2

Excise Appeal No. 25526 of 2013

(Arising out of Order-in-Appeal No. 649/2012 dated 22.11.2012
passed by Commissioner of Central Excise (Appeals),
Mangalore).

**Central Arecanut and Coca Marketing
and Processing Co Operative Ltd**

Mission Street,
Mangalore Dist,
Karnataka - 575001

..... Appellant

VERSUS

Commissioner of Central Excise, Mangalore

7th Floor, Trade centre,
Bunts Hostel Rd. Mangalore,
Karnataka - 575003.

..... Respondent

Appearance:

Ms. Nivedita Mehta, Advocate for the Appellant

Shri Rajesh Shastry, Authorised Representative for the Respondent

Coram:

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

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

Date of Hearing: 05.09.2024

Date of Decision: 04.03.2025

This appeal is allowed. For Order, see order of this date in Excise
Appeal No. 3306 of 2012.

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

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