

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

REGIONAL BENCH - COURT-2

Central Excise Appeal No. 28492 of 2013

(Arising out of Order-in-Original No. 15/2013 dated 12.09.2013 passed by the Commissioner of Central Excise, Bangalore – II Commissionerate, Bangalore.)

Maharaja Industries

51/a, Kiadb Industrial Area, Lokikere Main Road,
Davanagere, Karnataka – 577055

.....Appellant

VERSUS

Commissioner of Central Excise

Bangalore II Commissionerate,
C.R. Building,
Queen's Road,
Bangalore – 560 001

..... Respondent

Appearance:

Mr. M.S. Nagaraja, Advocate for the Appellant.

Mr. H. Jayathirtha, Authorized Representative (AR) for the Respondent.

Coram:

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

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

Date of Hearing: 29.08.2024

Date of Decision: 28.02.2025

This appeal is allowed. For Order, see order of this date in Excise Appeal No. 28488 of 2013.

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

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