

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 21305 of 2016

(Arising out of Order-in-Appeal No. 55-55/2016-CE dated
18.05.2016 passed by the Commissioner of Central Excise (Appeals-
I), Bangalore.)

**M/s. Swelect Energy Systems
Limited**

(Formerly known as M/s. HHV Solar
Technologies Ltd.),
No. 31, 32, 33, 34 & 37,
KIADB Industrial Area,
Phase-I, Dobaspet,
Nelamangala,
Bangalore - 562 111.

Appellant(s)

VERSUS

**Commissioner of Central
Excise,**

Bangalore-III Commissionerate,
P.B. No. 5400, CR Building,
Queen's Road, Bangalore - 560 001.

Respondent(s)

APPEARANCE:

Mr. Syed Peeran, Advocate for the Appellant

Mr. M.A. Jithendra, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 20.03.2025

DATE OF DECISION: 20.03.2025

The appeal is disposed. For order, see order of date in
Central Excise Appeal No. 23392 of 2014.

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

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

Raja...