

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 763 of 2012

(Arising out of Order-in-Original No. 35/2011 dated 30.12.2011
passed by the Commissioner of Central Excise, Bangalore II
Commissionerate, Bangalore.)

M/s. Larsen & Toubro Ltd.,
19 Kumara Krupa Road,
(1st & 2nd Floor)
Bangalore – 560 001.

Appellant(s)

VERSUS

Commissioner of Central Excise,
Office of the Commissioner of
Central Excise,
Bangalore II Commissionerate,
Central Revenue Buildings,
Bangalore – 560 001.

Respondent(s)

APPEARANCE:

Mr. Syed Peeran, Advocate with
Ms. Sneha Philip and Ms. Purvi Asati, Advocates for the Appellant
Mr. Rajiv Kumar Agrawal, Commissioner (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

DATE OF HEARING: 12.11.2024

DATE OF DECISION: 02.05.2025

The appeal is allowed. For order, see order of date in
Central Excise Appeal No. 21186 of 2014.

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

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**