

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-1

Central Excise Appeal No. 21938 of 2015

(Arising out of Order-in-Original No. CAL-EXCUS-000-COM-004-15-16
dated 04.06.2015 passed by the Commissioner of Central Excise,
Customs & Service Tax, Calicut Commissionerate, Kerala.)

M/s. Apollo Tyres Limited

....Appellant

Perambra,
Thrissur District – 680 689
Kerala.

VERSUS

**The Commissioner of Central Excise,
Customs and Service Tax,**

....Respondent

Calicut Commissionerate,
Central Revenue Building,
Mananchira,
Calicut – 673 001,
Kerala.

APPEARANCE:

Shri. Joseph Kodianthara, Senior Advocate for the Assessee.

Shri. P. Saravana Perumal, Addl. Commissioner and Shri M.A. Jithendra,
Assistant Commissioner (AR) for the Revenue.

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

DATE OF HEARING: 25.11.2024
DATE OF DECISION: 21.05.2025

This appeal is remanded. For Order, see order of date in
Central Excise Appeal No. 21930 of 2015.

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

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