

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 3536 of 2012

(Arising out of Order-in-Original No.21/2012 dated 31.08.2012
passed by the Commissioner of Central Excise, Bangalore).

**M/s. Kavveri Telecom Products
Limited,**

No.104, Suragajakkanahalli,
Haragadde Post,
Anekal Road,
Bangalore-560 106.

Appellant(s)

VERSUS

**The Commissioner of Central
Excise,**

Bangalore I Commissionerate,
Queens Road, C. R. Building,
Bangalore - 560 001.

Respondent(s)

APPEARANCE:

Shri. Akbar Basha, Chartered Accountant for the Appellant

Shri. Sanjay Venkat, Superintendent (AR) for the Respondent

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Final Order No. 20764 / 2025

DATE OF HEARING: 28.05.2025

DATE OF DECISION: 28.05.2025

PER : P.A. AUGUSTIAN

The issue in the present appeal is whether availment of
cenvat credit by the appellant by considering the activity carried
out by them as manufacture is liable to reverse as wrongly

availed by them. Appellant is a registered under the Central Excise regime and manufacturing 12 DBI CDMA Patch Panel Antennas RF products falling under Chapter 85 of Central Excise Tariff Act, 1985 used in telecom industry. Alleging that the appellant had availed ineligible cenvat credit, proceedings were initiated and adjudicating authority as per the impugned order confirmed the demand. Aggrieved by the said order, present appeal is filed.

2. When the appeal came up for hearing, the learned Chartered Accountant for the appellant submits that the demand made by the respondent on the very same issue for previous period was allowed by this Tribunal vide **Final Order No.20761 – 20764 of 2023 dated 31.05.2023**. Learned Chartered Accountant also submits that the issue is no more *res integra* as the issue stands settled by the judgment of Hon'ble High Court of Karnataka in the matter of **CCE vs. Vishal Precision Steel Tubes & Strips Pvt. Ltd.: 2017 (349) ELT 686 (Kar.)**.

3. Learned Authorised Representative (AR) for the Revenue fairly admits that the issue is no more *res integra* and covered by the decision of this Tribunal vide above referred Final Order.

4. Heard both sides. The issue was considered by this Tribunal in **Final Order No.20761 – 20764 of 2023 dated 31.05.2023** and also in **CCE vs. Vishal Precision Steel Tubes & Strips Pvt. Ltd.** wherein it was held that once the final product is treated as dutiable and duty is paid by the appellant, cenvat credit availed by the appellant cannot be considered as ineligible and the impugned order confirming demand alleging such cenvat credit is as ineligible is unsustainable. Following the ratio of the judgments relied by the appellant, we set aside the

impugned order and allow the appeal with consequential relief, if any, in accordance with law.

(Operative portion of the order was pronounced in Open Court on conclusion of hearing.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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