

**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.21000 of 2017

[Arising out of Order-in-Appeal No.120-128/2017-CE-AU-I dated
16.03.2017 passed by the Commissioner of Central Excise, Customs and
Service Tax (Appeals-I), Bangalore]

**M/s. Emka India Panel Accessories Pvt.
Ltd.,**

....Appellant

No.48/41, Yelechanahalli, Bikasipura Main Road, J.C.
Industrial Layout,
Kanakapura Road,
Bangalore-560 062.

VERSUS

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

....Respondent

Bangalore III Commissionerate,
Queens Road,
Bangalore-560 001.

Appearance:

Mr. Ramesh Ananthan with Mr. Sundaraman.K, Advocates for the
Appellant

Mr. M. Sreekanth, Superintendent (AR) for the Respondent.

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

DATE OF HEARING: 31.07.2025
DATE OF DECISION: 31.07.2025

This appeal is allowed. For Order, see order of date in
Central Excise Appeal No.28028 of 2013.

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

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