

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No. 21152 of 2017

[Arising out of Order-in-Appeal No. 79/2017/LTU dated 02.05.2017
passed by the Commissioner (Appeals), LTU, Bangalore]

M/s. Volvo India Pvt. Ltd.

Plot No. 7, 8 and 12
Phase-I, Peenya Industrial Area
Peenya SSI
Bangalore Rural District – 560 058

Appellant(s)

VERSUS

**Commissioner of Central
Excise and Service Tax
LTU, Bangalore**

JSS Towers, 100 Feet Ring Road
Banashankari III Stage
Bangalore – 560 085

Respondent(s)

APPEARANCE:

Mr. Syed M. Peeran and Md. Ibrahim, Advocates for the Appellant

Ms Arpitha S., Joint 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: 30.07.2025

DATE OF DECISION: 30.07.2025

The appeal is allowed. For order, see order of this date in
Central Excise Appeal No. 3485 of 2012.

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

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

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