

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH - COURT - 2

Central Excise Appeal No. 20413 of 2018

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-220-2017 dated 22.09.2017 passed by the Commissioner of Central Tax & Central Excise (Appeals), Cochin.)

M/s. P.L. Agro Technologies Ltd.

Citizen Godown, Near Railway Station,
Nagampadom, Kottayam – 686 00235
Registered Office at: P.L. Agro
Technologies Ltd., 35/118,
Omanalayam, Palarivattom,
Cochin – 682 025.

.....**Appellant**

VERSUS

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

C. R. Buildings, I. S. Press Road,
Kochi – 682 018.

.....**Respondent**

Appearance:

None for the Appellant.

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Respondent

CORAM:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 29.08.2025

Date of Decision: 29.08.2025

This appeal is dismissed under SVLDRS. For Order, see order of this date in Central Excise Appeal No. 20410 of 2018.

**(P.A. Augustian)
Member (Judicial)**

**(Pullela Nageswara Rao)
Member (Technical)**