

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

REGIONAL BENCH - COURT NO. 1

Central Excise Appeal No.21929 of 2014

(Arising out of Order-in-Original (De-novo) No.13/2014 dated
28.02.2014 passed by the Commissioner of Central Excise, Bangalore).

Mr. Kapil Hissaria,

M/s. Tippers and Trailers Pvt. Ltd.
No.25-B, Attibele Industrial Area, Attibele,
Anekal Taluk,
Bangalore-562 107.

Appellant(s)

VERSUS

**Commissioner of Central
Excise, Customs and Service
Tax, Bangalore-I**

Post Box No.5400, CR Buildings,
Queens Road, Bangalore-560 001.
Karnataka

Respondent(s)

Appearance:

Mr. G. Shivadass, Senior Advocate for the appellants.

Mr. Rajiv Kumar Agarwal, 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: 07.04.2025

DATE OF DECISION: 06.10.2025

PER : DR. D.M. MISRA

The appeal is disposed off. For order, see order of date in
Central Excise Appeal No.21932 of 2014.

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

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

Raja..