

**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. 20537 of 2015

[Arising out of Order-in-Original No.26/2014 dated 18.12.2014 passed
by the Commissioner of Central Excise, Bangalore]

M/s. Bosch Ltd.,
Hosur Road, Adugodi,
Bangalore-560 099.

....Appellant

VERSUS

**The Commissioner of Central Excise,
Bangalore II Commissionerate,**
Central Revenue Building,
P.B.No.5400, Queen's Road,
Bangalore-560 001.

....Respondent

Appearance:

Mr. Syed M Peeran with Mr. Nischal K.M. and Mr. Rohan Karia,
Advocates for the Appellant

Ms. Arpitha. S, Joint Comm. (AR) for the Respondent

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

DATE OF HEARING: 02.07.2025
DATE OF DECISION: 04.11.2025

This appeal is allowed. For Order, see order of date in
Central Excise Appeal No.22290 of 2014.

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

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