

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. 21756 of 2018

(Arising out of Order-in-Appeal No. 292/2018 CT dated 01.08.2018 passed
by the Commissioner of Central Tax (Appeals – II), Bangalore.)

M/s. Kongovi Electronics Private Limited

(now Known as M/s. Kongovi Private Ltd.)

Unit 1, No. 377, 10th Cross, 4th Phase,

Peenya Industrial Area,

Bangalore – 560 058.

.....**Appellant(s)**

VERSUS

The Commissioner of Central Tax

TTMC, BMTC Building, 4th Floor,

Above BMTC Bus Stand,

Domlur,

Bengaluru – 560 071.

.....**Respondent(s)**

Appearance:

Mr. Rishab J and Ms. Dhanyatha. R, Advocates for the Appellant

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

Coram:

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

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

Date of Hearing: 21.08.2025

Date of Decision: 21.11.2025

This appeal is Allowed. For Order, see order of this date in
Central Excise Appeal No. 21755 of 2018.

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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